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STUDENT'S WORKBOOK

1985-1986



TEACHING TAXES

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Volunteer Program

If you are interested in helping others and putting what you learned in your taxation courses to good use, you and your classmates could join the Volunteer Program. Tax experts from Revenue Canada, Taxation conduct training sessions in various locations usually from late February to April.

At these sessions volunteers learn how to complete returns for senior citizens, new Canadians and the disadvantaged. They are provided with a "Volunteer's Kit" which contains tax profiles and exercises, copies of the current T1 General and Special returns and a handbook to keep for reference.

Volunteers may go where help is needed in their communities or leave their names at the district office for referral to those having problems with their returns.

To find out more contact the Public Relations Officer at your district office.



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PREFACE

You young Canadians very much have an interest in the tax system of this country.

First of all you make a significant contribution to the country's economy. More than 800 000 young Canadians (under 20) filed tax returns describing their earnings from their jobs, investments or businesses they run. Their total income was more than 4 1/4 million dollars last year. Their average income was calculated to be more than 5 000 dollars. After all their deductions were calculated, they paid about 1/4 million dollars in taxes.

Secondly, you young Canadians benefit from all the services that taxes provide. You benefit from education resources, justice and protection, jobs, defence, research, food, commerce, trade and international relations, communications, parliament, transportation, exploration, health, environment, and arts and culture. Many of you also benefit directly from family allowances and the child tax credit.

The Department of National Revenue salutes you in this International Youth Year. It sends you the Teaching Taxes programme to help you participate actively in our tax system and then fully in our society.

International Youth Year
1985



Année internationale
de la jeunesse
1985

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PROBLEMS

A On which line of an Income Tax Return should you put the following:

1. employment earnings _____
2. Family Allowance payments _____
3. rental income _____
4. business income _____
5. deductions for CPP(QPP) contributions through employment _____
6. deduction for Unemployment Insurance premiums _____
7. annual union dues _____
8. tuition fees _____
9. child care expenses _____
10. charitable donations _____
11. married exemption _____
12. exemptions for dependent children _____
13. pension income deduction _____
14. education deduction _____
15. provincial tax payable _____
16. total tax payable _____
17. total tax deducted _____
18. Child Tax Credit _____
19. refund _____
20. balance due _____

B What section in the Student's Income Tax Guide explains:

1. employment expense deduction _____
2. other income _____
3. interest, dividends and capital gains deduction _____
4. scholarship, fellowship and bursary income _____
5. CPP or QPP contribution by an employee _____
6. moving expenses for students _____
7. deductions transferred from spouse _____
8. equivalent-to-married exemption _____
9. Child Tax Credit _____
10. charitable donations _____

C Indicate whether each statement is true or false:

1. Income from all sources has to be reported. _____
2. You have to report interest income even if it less than $100. _____
3. Only the mother must report the Family Allowance payments. _____
4. You have to report your earnings from tips. _____
5. Only the student may deduct tuition fees. _____
6. Only the student may claim an education deduction. _____
7. Child care expenses may be deducted only by working mothers. _____
8. You may claim a married exemption even if you are not married. _____
9. You may claim an exemption for a dependant over 21 years of age. _____
10. If you moved 50 kilometres closer to your new job you may be eligible to deduct your moving expenses. _____

D Circle the correct answer:

1. The maximum amount one may deduct for employment expenses is:
   a) $150 b) $300 c) 20% of earnings up to $2 500

2. The basic personal exemption for this taxation year is:
   a) $3 770 b) $3 110 c) $3 960

3. Tom has two receipts for tuition fees from two different institutions, one for $60.00 and one for $35.00. How much may he claim for his tuition fees?
   a) $60 b) $0 c) $95

4. Mr. Chaudry turned 65 in November. He is a widower who lives alone. What are his total personal exemptions?
   a) $3 960 b) $6 440 c) $9 910

5. Selma was not covered by a pension plan at work. What is the maximum amount she may contribute to her own Registered Retirement Savings Plan?
   a) 20% of earned income b) $5 500 c) the lesser of (a) and b)

6. Winter won a $650 scholarship to Northern University. What amount of her scholarship must she report on her income tax return?
   a) $150 b) $650 c) $0

7. An overpayment of Unemployment Insurance premiums would be entered on which line number of your income tax return?
   a) 119 b) 204 c) 454

8. The maximum exemption for a dependent child under 18 is:
   a) $710 b) $1 360 c) $3 470

9. The pension income deduction is the amount of pension income to the maximum of:
   a) $1 000 b) $3 500 c) $5 500

10. Your refund or balance due is calculated by subtracting your total credits from your:
    a) net income b) total payable c) taxable income

E Fill in the blanks:

1. Will's total employment earnings are $16 900; therefore his employment expense deduction is $_____.

2. The maximum self-employment earnings subject to CPP(QPP) contributions are $_____.

3. Since Tony's mother paid $1 025 for her son's tuition fees she may claim a tuition fee deduction of $_____.

4. Seeta has a total income of $19 000 and deductions totalling $1 880.32. Her net income is therefore $_____.

5. Matthew Johnson is a 66-year-old widower who has a 25-year-old daughter at university. His "total personal exemptions" is $_____.

6. A single person who is 30 years old with no dependant would have a total personal exemption of $_____.

7. A 28-year-old man has a wife whose net income is $2 983. His "total personal exemptions" is $_____.

8. Mr. Lord is married with two children under the age of 16 and a son of 19 who have no income. He may therefore claim a total of $ _____ in exemptions for his dependent children.

9. Carolinka is a thirty-nine-year-old widow with two children, Krys, 19, and Stan, 14, Krys earned $2 400 last year. Carolinka claims $ _____ as "total personal exemptions".

10. Maria has a net income of $17 500. She has medical receipts for $720 and receipts for $920 in charitable donations. She will claim $ _____ as a deduction for these.

11. Jean, a college student, has calculated his income as $360 at line 236. He is entitled to an education deduction of $400. He should claim $ _____ for this deduction and the balance of $ _____ should be claimed by his father.

12. Alama had a net income of $11 420 and is eligible for the basic personal exemption. He had $90 in interest on a savings account at the bank. His taxable income is $ _____ .

13. Lois has a taxable income of $22 730. Her husband, Clark, has a taxable income of $1 456. Her federal tax payable is $ _____ .

14. Luc is a widower with two dependent children who have no income. Kim is 16 and Lee is 13. Luc has a net income of $18 000 and may therefore claim $ _____ for the child tax credit.

15. Fareeda has had $1 941 income tax deducted from her pay cheques. If her total tax payable is $1 911 and she has no credits to subtract, she has a federal refund of $ _____ .

F Projects

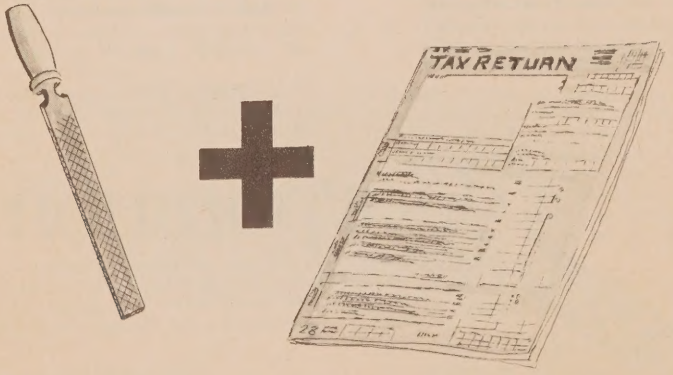
1. Make a collage illustrating where the Government of Canada spends the money collected in taxes.

2. From a collection of newspaper stories, take a survey of current tax subjects.

3. Write an essay, using the library for research, on one of the following topics:
   i) Canada's tax system
   ii) Provincial (municipal) taxes
   iii) Tax policy in Canada
   iv) Tax reform
   v) Taxation in Canada as compared to _____
   vi) Types of Taxation
   vii) Politics and taxes

4. Prepare a quiz programme, game or panel discussion on taxation.

5. Make a poster which tells the people in your community where they can get tax information.



REBUSE 1

G You have been hired by a newspaper as a tax consultant. Answer the following questions in a paragraph suitable for your column:

1. I already filed my income tax return, but yesterday I received another T4 slip I had forgotten about. What should I do?
2. Since filing my income tax return, I have been transferred to another province. I am expecting a refund. How do I notify the income tax department about my change of address?
3. Do I have to have a Social Insurance Number for my income tax return? If so, how do I get one?
4. My Social Insurance Number printed on my tax return form is not the same as the number on my T4 slip. What do I do?
5. I receive a pension from Great Britain. Do I have to include this as part of my income in Canada?
6. My only income is the Old Age Security Pension. Do I have to file an income tax return?
7. The Family Allowance cheques received for our children are made out to my wife. Does this mean she must report the payments as income?
8. My husband and I separated this year and I have custody of our child for whom both of us will be claiming a personal exemption for this year. Which of us must report Family Allowance payments as income?
9. I have a bank account which had $28 interest. The bank did not send me a T5 slip because it is less than $100. Does this mean that I don't have to declare the interest?
10. My wife has interest from bonds that I purchased for her in her name. Is this interest considered to be my wife's income?
11. This year, I received a scholarship of $1 200. Do I include it as income on my income tax return?
12. My T4 slip shows the amount of tuition fees my employer paid for me last year. Do I have to report this as income on my return?
13. My husband and I have divorced this year. I received a property settlement in a lump sum. Do I declare this as income?
14. Do I ever pay income tax on the money I put into an RRSP?
15. I bought an RRSP for my wife. How do I go about reporting the contribution I made on her behalf on my return?
16. What amount can you contribute each year to a Registered Retirement Savings Plan?
17. I am a student at a Canadian university. I paid my tuition fees in September but these cover the period of September to the following April. When do I claim my deduction for them?
18. I realize I may not claim tuition fees that are less than $100. However, last year I took several courses which add up to more than $100. May I deduct these tuition fees when filing my income tax return?
19. How much may be deducted for child care expenses?
20. I lost money last year when I sold several shares of a Canadian controlled private corporation. Are these losses deductible?
21. What moving expenses may be deducted from income for income tax purposes?
22. I am a full-time university student and I have found temporary employment 300 kilometres away. May I deduct from my income the travel expenses I must pay to get to this temporary job?
23. I paid $1 500 in alimony last year. May I deduct all of this on my income tax return?
24. I turned 65 last year. Am I entitled to claim the age exemption on my income tax return?
25. My wife claimed child care expenses on her return. I want to claim the children for my personal exemptions. Is this allowed?
26. I am divorced and supporting an 18-year-old daughter at university. She lives in my home only during vacations. She had no income during the year. May the equivalent-to-married exemption be claimed even though she does not stay with me during the whole year?
27. I am a widower with two dependent children, 19 and 10. I understand I may claim the equivalent-to-married exemption for one of my children. Which one should I claim for?
28. I borrowed money to invest. May I deduct the interest?
29. I receive a pension and I am under 65. Do I claim the pension income deduction?
30. Last year my wife attended university for eight months. She did not earn any income and did not receive an allowance of any kind. Does this mean I claim the education deduction on her behalf?
31. My wife has no taxable income, but she is eligible for the age exemption and the interest, dividends and capital gains deduction. How do we transfer these?
32. I worked last summer and they took income tax and Unemployment Insurance off my pay. I am 17. My dad claims me as a dependant as my earnings were not too high. How do I get my money back?
33. How should I claim my provincial tax credit?
34. I contributed to an RRSP this year, but I have not been sent a receipt yet. Should I file my tax return without it?
35. May a university student claim a property tax credit for rent paid during the year?
36. How do I claim the Child Tax Credit if I did not have any income?
37. On the first of May, I started a small business. When do I report my income from this business?
38. What expenses may I claim from a small business?
39. How long do I have to keep my business records after I have filed my income tax return?
40. I have $300 bank interest, $400 in grossed-up dividends and $500 taxable capital gains from the sale of some of my Canadian securities. Will I have to pay tax on this income and also will I be able to claim a deduction for these?



REBUSE 2

H There are several information slips related to income tax. Complete the appropriate slips for the following questions.

1. Frank Rice Frye lives at 25 Apple Drive, Cookstown, (add your province and postal code). His Social Insurance Number is 111-111-111 and he was born December 25, 1969. He is single and attends Mayo Collegiate Institute. He has just found a part-time job as a hamburger griller at the Sandwich Canteen (10 Cherry Road, Cannington). He estimates that his income for the year will be about $3 000.

   a) Complete a Tax Exemption Return (TD1) for Frank Frye.
   b) Will he have any deductions from his pay?

2. Prepare a Statement of Remuneration Paid (T4) for

   a) Galahad Crichton (question I4)
   b) Simon Chequers (J1)
   c) Ryder Huntingdon's scholarship (J2)
   d) Raven Peacock (K1)
   e) Silva Furness (K2)
   f) Jean-François Laplante (N3)

3. Prepare a Statement of Investment Income (T5) for

   a) Donna Wight (I10)
   b) Simon Chequers (J1)
   c) Art Workman (K3)
   d) Joanasie Umialik (N2)

4. Prepare a Statement of Pension, Retirement, Annuity and Oher Income (T4A) for

   a) Art Workman (K3)
   b) Sky Grey (L1)

5. Prepare receipts for

   a) Raven Peacock's RRSP (K1)
   b) Galahad Crichton's RHOSP (I3)
   c) M. Tweed's charitable donations (N5)
   d) R. Huntingdon's tuition (J2)
   e) S. Furness' child care expenses (K2)
   f) J.-F. Laplante's union dues (N3)

6. Prepare a Statement of Family Allowances (TFA1) form

   a) Rob Parent (I2)
   b) Patience Swift (N4)
   c) Jean-François Laplante (N3)
   d) Debbie Sloan (L2)

I Complete the part of the Income Tax Return required for each of the following situations.

1. Philip Guest and Sally Green Strange immigrated to Canada on July 1, from Troy. They live at 1867 Harbour Circle, Terra Nova, Newfoundland, A0K 1G0. Phil and Sally are both 35. His birthday is February 13 and hers is February 25. Phil's social insurance number is 911-119-911, Sally's is 709-555-121. Phil is a driver of horse vans for the Transcan Van Lines. Sally is a folk dancer. They have one daughter, Helen Doris, who is 7 years old.

   a) Show Phil Strange how to do the identification area for his first Canadian income tax return.

2. Robert A. Parent and his wife, Charmaine, separated on February 14. He and his twin sons moved to 3 Warren Drive, Comfort Cove, New Brunswick, E0I 0E0. Robert who is 21 was born on July 24. His social insurance number is 441-341-242. Charmaine still resides at 1 Island Park, Sunderland, Manitoba, R0W 0M1. Her social insurance number is 242-143-414.
   40. Rob received Family Allowance payments of $29.95 for 10 months for each child. He received $4 585 in wages from his construction job, $256 a week for 5 months in unemployment insurance benefits and $4 026 profit from a gross income of $5 137 from his own cleaning business.

   a) Complete the identification area of Rob's return.
   b) What is Rob's total income?

3. Vivien and Ben Phoenix are a retired couple who are raising their two grandchildren. Vivien is 60 and has no income of her own. Ben is 65. Annie, who is 20 years old, has an income of $2 450, and Oliver, who is 15, has an income of $1 580 from their parents' estate.

   a) Add up the personal exemptions for this family.

4. Galahad Crichton was a clerk at the firm of Scrooge Ltd. His T4 slip from that company shows income of $7 560 from which $1 037.40 was deducted for income tax, $100.08 for CPP, $173.88 for UI and $648 for a registered pension plan. His union dues were $74. He also managed to put $500 into an RRSP and the same amount into an RHOSP. His tuition for the year is $1 200.

   a) What may Gal deduct from his total income?

5. Gal Crichton, whom you met in question 4, had to leave his clerical job at Scrooge Ltd. after he was blinded. He has been a full-time student at Progress University since September 14. When he adds his disability insurance income to his salary (minus the employment expense deduction) he has a total income of $11 886.

   a) What is his net income?
   b) What personal exemptions may he claim?
   c) What deductions may he take from his net income?
   d) What is his taxable income?

6. Pearl Diamond has a taxable income of $8 368.50 from the Gold Works jewellery store. She had $1 721.70 tax deducted from her pay and is entitled to a Child Tax Credit of $367 for her daughter, Ruby. She is not entitled to any Spouse's Federal Tax Reduction.

   a) How much federal and provincial tax does she owe?
   b) How much refund will she get?

7. Pierre Bonhomme had a taxable income of $7 318. He had $900 federal tax deducted from his salary and is entitled to an abatement as he lives in Québec.

   a) Calculate his refund.

8. Carol Fife has a taxable income of $24 370. Melody Piper, his wife, is a dulcimerist who has no taxable income.

   He had $5 445 tax deducted by his employer, the Orpheus Institute, and paid a total of $400 in quarterly instalments towards the tax on the money he earns as a rock drummer.

   a) Complete page 4 of his return for mailing.

9. Kitty Pride has three children eligible for the Child Tax Credit. Her net income is $7 780. Her husband, Leo, has a net income of $20 475.

   a) Complete the Child Tax Credit schedule (10) for Kitty.

10. Burgess Wight would like to transfer some of his wife, Donna's, deductions to his income tax return. To complete the Deductions Transferred from Spouse schedule (2) he uses the following information:

    Donna is 66.

    She was crippled a little over a year ago.

    Donna's income is $3 215.91 old age pension plus $134.18 interest from her bank account.

    a) How much may Burgess claim as married exemption?
    b) What is the total of the deductions he may transfer?

J Following the Teaching Taxes course, your class sets up a tax clinic in your school. You are asked to complete income tax returns for each of these students.

1. Simon Chancey Chequers lives at 7 Hearts Avenue, Chessly, (add your province and postal code). His Social Insurance Number is 222-222-222; his birthday, September 21. He is a single, 17-year-old student at Hoyle High School. Last summer he worked as a rover at Sandcastle Country Club (11 Marble Street, Chalk River) where he made $1 417.50 in tips. His wages were $2 656.50 less deductions of $62.00 for Unemployment Insurance premiums and $359.50 for income tax. He also received $143 interest on his savings account.

   a) Complete a Statement of Investment Income (Schedule 4).
   b) Complete Simon's income tax return.

2. Ryder Chase Huntingdon was born June 9, 1965 and is still single. He lives at 14 Paddockwood Road, Horseshoe Bay, (add a pro-

vince and postal code). His SIN is 333-333-333. From January 3 to May 4 and from September 17 to December 14 he attended Buchan University on a $1 000 scholarship. His tuition fees were $1 209.

Ryder worked on weekends at Chevalier Farms (16 Sorel Road, Saddle Hill) who paid him $1 142.40 and withheld $26.28 for Unemployment Insurance Premiums plus $20.56 for Canada (Québec) Pension Plan contributions and $57.80 for income tax.

During the summer Ryder worked as an assistant for Blaze Clydesdale, the veterinarian. He earned $105 a week for the 17 weeks. From that salary $41.06 was deducted at source for UI, $32.13 for CPP (QPP) and $4.25 for income tax.

a) Complete an Education Deduction Certificate (T2202A) for Ryder Huntingdon.
b) Complete Ryder's income tax return.

K Your accounting class sets up a tax clinic at the local shopping centre. The following clients ask you to help them with their returns.

1. P. Martin Peacock and Raven P. Swallow got married the year before last and moved into apartment 2 at 11 Bluebird Avenue in Creston, (province and postal code). Raven was born March 19, 1958. Her SIN is 555-555-555. Martin was born August 4, 1958 (his SIN is 525-252-525).

   Martin earned $4 935 working for the summer at the Gull Inn in Goose Bay and paid $113.51 in UI premiums, $88.83 to CPP(QPP) and $672.30 in income tax. Martin attended Owl Head University on Loon Drive in Upper Branch full time for 8 months (January - April, September - December). His tuition fees were $1 250.

   Raven is a sales representative for Flamingo Co. Ltd. (47 Hawk Street, Black Duck Cove). She earned $33 385.80 in sales commissions, contributed $338.40 to CPP(QPP), and paid $508.32 in UI premiums and $7 878.00 in income tax. She invested $1 200 in her own registered retirement savings plan (#3525).

   a) Please complete Martin's Education Deduction Certificate (T2202).
   b) Complete his income tax return.
   c) Complete an income tax return for Raven.

2. Silva Cole Furness was born February 2, 1950. Her SIN is 444-444-444. She lives at 23 Debolt Street in Iron Springs (province and postal code). She is a widow with one child, Brandon, born on November 30, 1980. She pays $85 a week to her neighbour, Milly Kettle (25 Steeles Avenue, SIN 141-141-141) to take care of Brandon for 49 weeks.

   Silva is a smith at Vulcan Resources Ltd. She earned $37 065, contributed $338.40 to CPP(QPP) and paid $508.32 in UI premiums plus $7 962 in income tax. Silva received $359.40 Family Allowances (#7685) and paid $106 professional dues. Her contribution to the pension plan at work was $2 800.

   a) Complete a Child Care Expenses schedule (5) and Child Tax Credit schedule (10) for Silva Furness.
   b) Complete her income tax return.

3. Art Workman retired the year before last on his 65th birthday, January 15. Last year he received $3 215.91 in Old Age Security Pension (SIN 656-565-656) and $1 852.20 in CPP(QPP) benefits. He also earned $900 in interest on his savings at the Commerce Trust Company.

   When he retired he finished the renovations on his home at 40 Whitepainter Row, Centretown and converted it into 4 apartments. He lives in one and rents out the others. Mr. Workman does all the maintenance and cleaning himself.

   The building originally cost $20 100. The renovations added another $41 400. Its undepreciated value as of this year is $58 425.

   Last year Mr. Workman received $800 in government grants and $11,340 in rent. He paid $1 997 in property taxes, $1 535 for maintenance supplies and $1 410 for insurance. Electricity cost $690, water, $350 and heat cost $1 988. He also paid $3 575 in mortgage interest. It cost him $23 to advertise in the newspaper for new tenants.

   a) Complete a Capital Cost Allowance schedule (8) for the building.
   b) Calculate Art Workman's net rental income.
   c) Complete Mr. Workman's income tax return.

L You have joined the Volunteer Program and are asked to help the following people.

1. The Greys retired last October and moved into a senior citizen's apartment (#81) in Silver Haven at 10 Pink Mountain Road in Greenbank. Before that they had their own home at 39 Amber Avenue in Blue Water. When they sold the house they invested the money in an annuity which paid $1 968.75 last year. As well the couple earned $60 interest on their bank account.

   Scarlett Grey turned 65 on October 1 last year. Since she worked as a homemaker and volunteer she never had a salary to produce a pension. Her total income was $4 258.68 in Spouse's Allowance plus $816.51 Old Age Security Pension (SIN 100-100-100).

   Sky Grey is now 70. (His birthday is November 11 and his SIN 303-030-300). Last year he received $3 215.91 Old Age Security Pension, $1 498.35 from CPP(QPP) plus $5 909.84 pension from his former employer.

   a) Calculate how much of his wife's deductions Sky Grey may transfer to his income tax form.
   b) Calculate how much tax Mr. Grey has to pay.

2. I. Debbie Sloan is the single parent of three-year-old Dependence. They live in apartment B2 at 1 Carrying Place, Grimley. Debbie was 20 years old on September 20; Dependence's birthday is April 23.

   For the first eight months of last year Debbie looked for a job. During that time she lived on $3 494.40 family benefits from the provincial government. She also received $359.40 in Family Allowance payments for Dependence for the year.

   From September to December Debbie took an academic upgrading course at Amelia Ration College. Her tuition was paid by a vocational rehabilitation programme in her community and it provided an additional $1 390.20 living expenses. Since the college also had a day care centre, she had no major expenses.

   a) Show Debbie how to get her Child Tax Credit.

M The Canns are an athletic family who live at 1867 William George Beers Avenue in Zorra. Lionel Charles Conacher Cann (SIN 102-102-102) will be 50 on July 1. He married Ethel Cather Woods 25 years ago. She (264-264-264) was 46 on May 24. They have two children. Lela Brooks Cann (210-210-210) is nineteen as of June 24. George Dixon Cann (610-010-016) has been 16 since January 11. Their Newfoundland, Canadian Champ, is 5.

Lionel Cann is a coach at the Richardson Rink on Longboat Road in Naismith. Last year, he earned $40 425, contributed $338.40 to the Canada (Québec) Pension Plan and $3 000 to a registered pension plan (#720054). He also paid $508.32 for Unemployment Insurance premiums and $9 671.40 for income tax.

Lionel also paid $120 union dues. His medical bills total $1 200 for the whole family above what his health insurance plans paid. He also received $1 100 in interest on bonds. He is not entitled to a provincial tax credit. Lionel gave $50 to the Bluenose Amateur Sports Association.

Ethel Cann works half days from September to June at the Rubenstein Skating Museum at 1939 Étienne Desmarteau Street in Streitsville where she earned $3 360 less $77.28 for UI and $60.48 for CPP(QPP). She received $359.40 in Family Allowances (#2345) for George.

Lela attended Wright University on Young Circle in Hungerford for 8 months. Once her university classes were finished in April, she found a summer job at Mackinnon Race Track at 1885 Heggtveit Hill in Peden. She earned $5 040 out of which she paid $90.72 for CPP(QPP), $115.92 for UI and $773.60 income tax. Her tuition was $1 190.

George attends Smeaton High School. He has a part-time job at the Boa Rifle Range. He also does odd jobs for the neighbours. In all he earned $1 031.10 last year.

1. **What income tax forms would have to be completed for George Cann? Explain your answer.**
2. **How much refund will Lela Cann receive?**
3. **How much Child Tax Credit will Ethel Cann receive?**
4. **Complete Lionel Cann's income tax return. Please attach copies of all schedules and forms required.**

N **The following businesses have hired your services as an accountant. Please prepare each account for income tax purposes.**

Ella Cinders runs her own business, the Castle Charming Daycare Centre at 242 Coach Street, Midnight Lake. She took care of 10 children last year. She charged the parents of each child $100 a week for a year-long (less 2 weeks for holidays) contract. For this fee she takes care of the children from 7 am to 5 pm including breakfast, lunch and snacks.

Ella pays $1 000 a month rent for the house. She uses the lower half for business purposes and lives in the apartment upstairs. She has calculated that half of the heat and telephone, electricity and water costs, and fire insurance premiums are for her business alone. Maintenance and repairs for the whole building cost $1 800.

She rented an automobile for $500 a month for both business and personal use. She kept track of kilometrage during the year and found that she travelled 9 919.9 kilometres for her business, out of a total kilometrage of 25 050.7.

The liability insurance policy for the centre has a three-year term. Ella has already claimed one-third of the total $1 200 premium on her 1983 income tax return.

As her business is still very small, Ella does most of the work herself. However, she convinced her stepmother, Esmirelda Wicket, to look after the children while she took a month's holiday. She paid her $1 800 for the month and, since Mrs. Wicket is a pensioner, she did not have to pay CPP(QPP) or UI for her. However, Ella paid four $1 500 instalments to National Revenue, Taxation.

The business' fiscal year end is December 31. The capital at January 1 was $2 166.66. During the year, Ella withdrew $13 343.09 from the business for her personal use. Cash on hand on December 31, 1984 was $2 596.76.

CASTLE CHARMING DAYCARE CENTRE
for the year 1984

Description	Expense	Income
child care fees		$50 000.00
business licence	$ 150.00	
general office expenses	207.73	
toys, books, furniture, art supplies	1 678.64	
food	5 848.32	
diaper service	2 015.00	
maintenance	1 800.00	
accounting fees	300.00	
rented automobile	6 000.00	
automobile operating expenses	813.73	
bank charges	63.00	
advertising	48.57	
other expenses	37.17	
rent	12 000.00	
electricity	910.19	
heat	1 201.90	
fire insurance	382.00	
telephone	170.56	
wages to employee	1 800.00	
Total:	$35 426.81	$50 000.00

Ella is a 30-year-old single woman with no dependants. Her Social Insurance Number is 777-777-777.

a) **From the list of income and expenses Ella gives you, prepare an income tax worksheet for her business.**
b) **Prepare a Statement of Income and Expenses (T2124) to attach to her return.**
c) **Prepare a Balance Sheet for the centre.**
d) **Complete Ella's income tax return.**

Ten letter Hidden Tax Word
Find the tax words below hidden in the puzzle and find the hidden word for an early tax filer.

I	T	P	T	N	E	M	Y	O	L	P	M	E	F	P
N	E	S	C	G	F	F	E	E	S	S	A	O	A	E
T	O	P	A	N	I	E	X	G	N	I	V	O	M	N
E	P	E	S	L	N	P	E	M	O	C	N	I	I	S
R	S	N	M	O	E	L	M	D	L	C	I	I	L	I
E	E	T	N	N	B	O	P	E	N	A	L	T	Y	O
S	L	N	S	A	S	I	T	S	T	M	E	M	A	N
T	F	E	T	T	H	O	I	S	O	F	L	R	O	G
D	E	D	U	C	T	I	O	N	S	H	O	I	N	I
A	U	I	U	I	A	C	N	R	E	N	T	U	F	E
E	C	S	D	E	X	P	N	L	T	I	M	E	R	R
R	A	E	Y	E	Q	S	I	D	U	E	S	S	S	O
A	R	R	W	R	P	R	S	T	S	O	P	S	R	F
C	E	I	S	A	P	R	I	L	A	I	O	P	T	C
I	N	S	T	A	L	M	E	N	T	L	D	O	C	A

A
Act
Age
April

C
CA
Capital
Car
Care
CCA
CHIP
Cost
CPP
Credit

D
Deductions
DO
Due
Dues

E
Employment
Exemption
Expense

F
Family
Feed
Fees
Film
Fine
Foreign

H
HOSP

I
Income
Interest
Instalment

L
100
Law
Loss

M
Most
Moving

N
Name
Non

O
OAS

P
Penalty
Pension
PO
Post
PTC

Q
QPP

R
Read
Real
Remit
Rent
Resident
RPP
RRSP
RSP

S
Self
SIN
Spent

T
Table
Tax
Tfour
T1
Tips
Top
Tuition

U
UI

W
Win

Y
Year

2. Joanasie Umialik owns and operates a boat charter business. His only other income is dividends from his investments in Canadian companies. The accounts are kept on an accrual basis with a October 31 fiscal year end.

Joanasie is single with no dependants. His SIN is 101-010-101. He resides at 1624 Shore Road, Pond Inlet.

Joanasie has paid $3 200.00 tax in quarterly instalments during the year.

In addition to the trial balance, Joanasie provides the following information:

- Joanasie stopped using the truck in August and began to use a delivery service.
- From Joanasie's mileage log the business portion of truck expenses was calculated to be 60 percent. From the supply log, Joanasie showed 25 percent of the supplies as personal use.
- Insurance paid was for a three-year term. This is the first year of the policy.
- Joanasie paid $1 000 interest for the year.
- The capital at the start of the year equals the capital at the end of the year before adjustments.

a) Prepare an income tax worksheet and Capital Cost Allowance schedule (T2132) for Joanasie Umialik.
b) Using the results from the income tax worksheet, prepare his Statement of Income and Expenses, Adjustments to Income Schedule and Balance Sheet.
c) Complete an income tax return for Joanasie Umialik using Schedule 1 to calculate his tax payable.

UMIALIK'S BOAT CHARTER

Trial Balance
as of October 31, 1984

Accounts	DR	CR
boats	$100 000.00	
– acc. dep.		$ 36 000.00
fishing equipment	25 000.00	
– acc. dep.		7 200.00
moorage fees	21 000.00	
supplies	2 185.00	
repairs and maintenance	21 472.00	
interest expense	13 246.00	
loan payable		46 274.00
interest payable		3 217.00
prepaid insurance	846.00	
licences	1 328.00	
accounts payable		10 243.00
charters		108 690.67
truck	6 200.00	
– acc. dep.		5 480.00
truck expenses	2 625.00	
delivery	552.00	
furniture and fixtures	9 360.00	
– acc. dep.		3 740.00
personal interest(T5)		1 200.00
cash	1 263.00	
accounting expense	760.00	
wages to employees	17 344.95	
CPP(QPP) – employer contribution	276.21	
UI – employer contribution	558.51	
J. Umialik – capital		15 244.00
– withdrawals	13 272.00	
Total:	$237 288.67	$237 288.67

3. Jean-François Laplante (SIN 211-212-112) was born on May 23, 1935. He lives at 434 Noyer Avenue, Pointe-aux-Pins. He is divorced and has custody of his daughter, Rose, who was born on January 10, 1972.

As an employee of Érablebec Ltée., Jean-François earned $20 580.00. He contributed $334.44 to CPP(QPP) paid $473.34 in Unemployment Insurance premiums and had $2 705.30 deducted for income tax. He also paid $189 union dues.

His daughter Rose had no income but Jean-François received $359.40 in Family Allowance payments for her. Jean-François pays $250 a month to his exwife, according to his divorce decree.

On January 3, Jean-François started his own business as a skidder operator.

The purchase price of the chain saw has been added to current expenses.

The $26 000 loan was taken at a high interest rate; therefore, the capital paid was very little. Rounding the loan back to the nearest thousand produces the same balance owing as the loan.

The accounts receivable at the end of the year are an insignificant percent of sales.

Assignment

From the information given prepare:
a) an income tax worksheet,
b) a Capital Cost Allowance schedule (T2132),
c) a Statement of Income and Expenses, and a Balance Sheet for his business,
d) Complete an income tax return for Jean-Francois Laplante.

J.F. LAPLANTE ENTERPRISES LTD.
Trial Balance, December 31, 1984

Accounts	DR	CR
cash	$ 2 000.00	
purchase of skidder	45 000.00	
skidder maintenance and repair	8 665.00	
fuel and lubricant	6 200.00	
equipment loan		$26 000.00
truck	8 800.00	
truck maintenance and repair	1 090.00	
receipts		40 841.00
accounts payable		2 420.00
licences	294.00	
power chain saw	465.00	
insurance	1 867.00	
J.-F. Laplante – capital		13 160.00
– drawings	4 720.00	
accounting, stationery	120.00	
carrying/interest charges	3 200.00	
Total:	$82 421.00	$82 421.00

PA YM EN TS

REBUSE 3

4. Harry Swift is a retired motorcycle racer who now owns Motosports at 1 Steeplechase Road, Marathon.

Harry Swift employs one mechanic, Jack Speedie, whom he pays $525 a week. He also employs his wife, Patience, who does all the office work at a salary of $1 000 a month. She keeps the books on an accrual basis.

The inventories at the beginning and end of the taxation year are $130 500. Two years ago, Mr. Swift took a four-year term insurance policy on his inventory. He has already claimed two payments of this premium on his previous two income tax returns. He uses his truck only for business purposes.

Patience Swift has prepared the trial balance before claiming capital cost allowance for the current taxation year. Then she realized that the purchases of $49 000 included a $750 lathe used in the business. She has noted this error so the accountant can adjust the purchases and capitalize that piece of equipment.

Harry Swift has paid National Revenue, Taxation quarterly instalments of taxes during the year. On December 31 he has a $16 000 credit in this account.

Harry, Patience, and their son, Skip, live at 887 Derby Street, Grand Rapids. Harry who was born February 13, is 39. His Social Insurance Number is 100-125-150. Patience had her 38th birthday on June 23. Her SIN is 050-055-060. Skip was 10 on July 10.

Mrs. Swift has received a TFA1 slip showing $359.40 in Family Allowance payments for Skip.

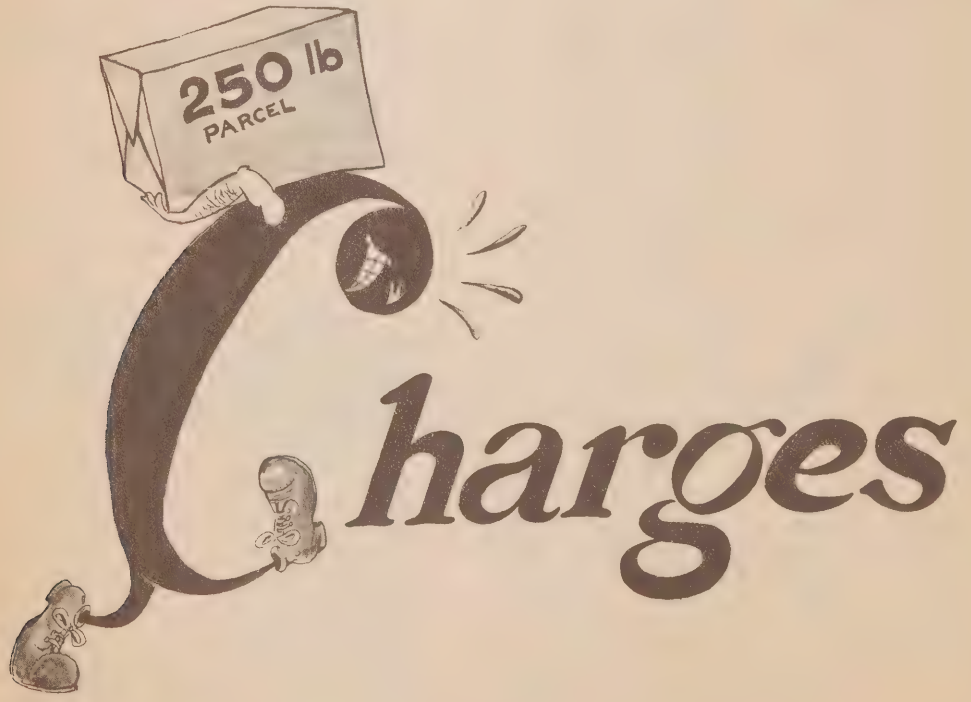
Mr. Swift started a savings account for his son at his birth. Every year, he adds at least $500. Therefore, Skip received a Statement of Investment income (T5) from the Olympic Bank showing $300 interest.

a) Using the Trial Balance for Motosports Inc. prepare a Capital Cost Allowance schedule (T2132).
b) Prepare an income tax worksheet for the business.
c) Using the income tax worksheet, prepare a Statement of Income and Expenses, an Adjustments to Income Schedule and a Balance Sheet.
d) Please complete an income tax return for Patience Swift.
e) Complete Harry Swift's income tax return.

MOTOSPORTS INC.

Trial Balance
as of December 31, 1984

Accounts	DR	CR
cash on hand and in bank	$ 1 912.28	$
accounts receivable	5 450.00	
inventory	130 500.00	
business licences	120.00	
advertising	1 910.00	
prepaid insurance	2 300.00	
general office expenses	888.00	
land	14 000.00	
building (class 3)	40 000.00	
accumulated CCA – building		7 450.00
mortgage – land and building		35 000.00
property taxes	2 450.00	
truck	8 400.00	
accumulated CCA – truck		3 150.00
loan for truck		4 800.00
operating expenses – truck	4 100.00	
tools and equipment	5 235.00	
accumulated CCA – tools and equipment		3 485.00
bank and interest expenses	5 332.00	
accounts payable		71 830.00
sales and service receipts		165 580.33
purchases	49 000.00	
H. Swift – capital		38 949.00
– drawings	18 000.00	
salary expenses – mechanic & bookkeeper	39 300.00	
CPP(QPP) contributions – employees	635.40	
Unemployment Insurance – mechanic	711.65	
Total:	$330 244.33	$330 244.33



REBUSE 4

5. Milly Shoemaker Tweed and Spencer Mackintosh Tweed own and operate Déjà Vu, a nostalgia clothing boutique. They are equal partners in the business which is located at 395 Wellington Avenue, Little Cape, Province, Z1P 1Z0.

Several years ago they started this boutique in the front of their house. As the business expanded they paid off the mortgage and converted the upper two floors for their home as the store took over the ground floor.

Milly keeps the store and Spencer now does all the buying and delivering. Spencer has left his job at the junk yard but in 1984 he earned $16 800 and had CPP, UI and tax deductions of $266.40, $386.40 and $3,767.40 respectively from the dump.

Spencer turned 48 on April 10. Milly is 50 (her birthday is on April 30.) His SIN is 999-999-999 and hers is 919-919-919.

Their daughter, Tammy, is 25 and now has her own career as a teacher but lives in a small apartment nearby. She often helps out part-time evenings and weekends. Her parents, pay her a salary and remit CPP and UI to National Revenue, Taxation on her behalf. Their remittance number is 711-71111.

Spencer is a member of the Jersey County Businessmen's Association which has an annual membership fee of $480. Milly made charitable donations totalling $600. These personal items plus their instalment payments were debited to the "drawings" account.

The accounts are kept by Stetson & Hatter. They maintain the books and records of the business on an accrual basis for a yearly fee of $3 000. They made four $1 000 instalment payments for each of the partners.

The value of the opening inventory at the beginning of the year was $66 050.00. At year-end (December 31) the stock was valued at $61 785.00. During the year, the Tweeds took merchandise worth $1 265.00 from the boutique for personal use. This was not entered in the accounts during the year.

Building repairs and maintenance were for the business alone. However, only two-thirds of the electricity, water, heat and fire insurance expenses were related to the boutique; the truck and van were used only for business purposes. They had an average of 45 km/litre and a total kilometrage for the year of 8 810. The business is eligible for a gasoline excise tax rebate of 1.5c a litre for gasoline expenses.

In 1982, Spencer paid $7 000.00 for a 1/2 ton truck for the business. The accountants claim maximum CCA for tax purposes every year. In 1984, the truck was sold for $3 430.00. A new delivery van was purchased for $13 900.00. Spencer made a down payment of $5 100.00 and borrowed the balance from the bank.

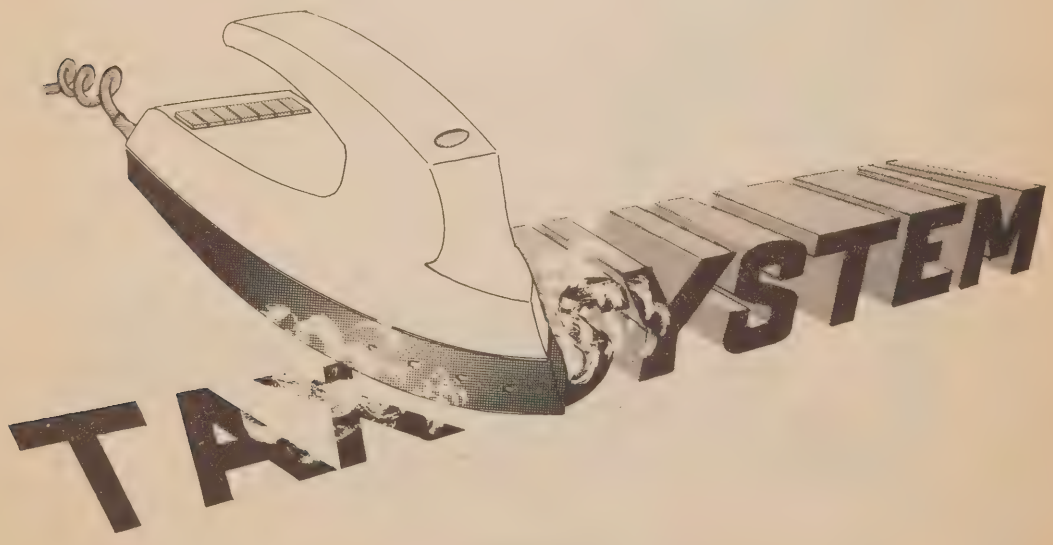
The accountants have applied for a federal gas tax rebate of $141.31 for gas expenses relating to 1984 business mileage. (The Tweedys have a small car for their personal use.)

a) **Prepare an income tax worksheet for Déjà Vu.**
b) **Using the income tax worksheet, prepare a CCA Schedule, a Statement of Income and Expenses, an Adjustments to Income Schedule, and a balance sheet for the business.**
c) **Prepare income tax returns for the Tweeds.**

DÉJÀ VU

Trial Balance
as of December 31, 1984

Accounts	DR	CR
cash on hand and in bank	$ 3 070.00	$
inventory	66 050.00	
advertising	950.00	
repairs and maintenance	2 514.00	
electricity and water	1 777.00	
heat	2 989.00	
insurance premium	879.00	
van	13 900.00	
vehicle operating expenses	1 848.00	
accounts payable		24 757.19
loan payable		8 800.00
sales		103 645.00
purchases	46 105.00	
accounting fees	3 000.00	
capital		48 557.00
drawings	31 300.00	
employee – salary	10 867.63	
– CPP(QPP)	159.62	
– UI	349.94	
TOTAL:	$185 759.19	$185 759.19



REBUSE 5

TAX TABLES

If your taxable income is more than $30,000, use Schedule 1.

How to use the Tax Table

1. From the Tax Table below, select the range in which your 'Taxable Income' falls.

2. Enter the amount from the 'Federal Tax' column on line 402 on page 4 of your return. This amount already includes your Federal Tax Reduction.

3. Enter the amount from the 'Provincial Tax Payable' column on line 423 on page 4 of your return. Enter the amount from the 'Refundable Quebec Abatement' column on line 444 on page 4 of your return.

4. The 'Spouse's Federal Tax Reduction Available' column shows the amount which may be transferred from your spouse if his/her taxable income is $2,020 or less or 'Basic Federal Tax' is less than $200. Enter the amount of your claim at line 403 on page 4 of your return. See Guide item "Line 403".

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement	Spouse's Federal Tax Reduction Available
$ 0	10	$ 0	$ .10	$ .00	$ 200
10	20	0	.40	.10	199
20	30	0	.70	.20	199
30	40	0	.90	.30	198
40	50	0	1.20	.40	197
50	60	0	1.50	.50	197
60	70	0	1.80	.60	196
70	80	0	2.00	.70	196
80	90	0	2.30	.80	195
90	100	0	2.60	.90	194
$ 100	110	$ 0	$ 2.80	$ 1.00	$ 194
110	120	0	3.10	1.10	193
120	130	0	3.40	1.20	193
130	140	0	3.60	1.30	192
140	150	0	3.90	1.40	191
150	160	0	4.20	1.50	191
160	170	0	4.50	1.60	190
170	180	0	4.70	1.70	190
180	190	0	5.00	1.80	189
190	200	0	5.30	1.90	188
$ 200	210	$ 0	$ 5.50	$ 2.00	$ 188
210	220	0	5.80	2.10	187
220	230	0	6.10	2.20	187
230	240	0	6.30	2.30	186
240	250	0	6.60	2.40	185
250	260	0	6.90	2.50	185
260	270	0	7.20	2.60	184
270	280	0	7.40	2.70	184
280	290	0	7.70	2.80	183
290	300	0	8.00	2.90	182
$ 300	310	$ 0	$ 8.20	$ 3.00	$ 182
310	320	0	8.50	3.10	181
320	330	0	8.80	3.20	181
330	340	0	9.00	3.30	180
340	350	0	9.30	3.40	179
350	360	0	9.60	3.50	179
360	370	0	9.90	3.60	178
370	380	0	10.10	3.70	178
380	390	0	10.40	3.80	177
390	400	0	10.70	3.90	176
$ 400	410	$ 0	$ 10.90	$ 4.00	$ 176
410	420	0	11.20	4.10	175
420	430	0	11.50	4.20	175
430	440	0	11.70	4.30	174
440	450	0	12.00	4.40	173
450	460	0	12.30	4.50	173
460	470	0	12.60	4.60	172
470	480	0	12.80	4.70	172
480	490	0	13.10	4.80	171
490	500	0	13.40	4.90	170

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement	Spouse's Federal Tax Reduction Available
$ 500	510	$ 0	$ 13.60	$ 5.00	$ 170
510	520	0	13.90	5.10	169
520	530	0	14.20	5.20	169
530	540	0	14.40	5.30	168
540	550	0	14.70	5.40	167
550	560	0	15.00	5.50	167
560	570	0	15.30	5.60	166
570	580	0	15.50	5.70	166
580	590	0	15.80	5.80	165
590	600	0	16.10	5.90	164
$ 600	610	$ 0	$ 16.30	$ 6.00	$ 164
610	620	0	16.60	6.10	163
620	630	0	16.90	6.20	163
630	640	0	17.10	6.30	162
640	650	0	17.40	6.40	161
650	660	0	17.70	6.50	161
660	670	0	18.00	6.60	160
670	680	0	18.20	6.70	160
680	690	0	18.50	6.80	159
690	700	0	18.80	6.90	158
$ 700	710	$ 0	$ 19.00	$ 7.00	$ 158
710	720	0	19.30	7.10	157
720	730	0	19.60	7.20	157
730	740	0	19.80	7.30	156
740	750	0	20.10	7.40	155
750	760	0	20.40	7.50	155
760	770	0	20.70	7.60	154
770	780	0	20.90	7.70	154
780	790	0	21.20	7.80	153
790	800	0	21.50	7.90	152
$ 800	810	$ 0	$ 21.70	$ 8.00	$ 152
810	820	0	22.00	8.10	151
820	830	0	22.30	8.20	151
830	840	0	22.50	8.30	150
840	850	0	22.80	8.40	149
850	860	0	23.10	8.50	149
860	870	0	23.40	8.60	148
870	880	0	23.60	8.70	148
880	890	0	23.90	8.80	147
890	900	0	24.20	8.90	146
$ 900	910	$ 0	$ 24.40	$ 9.00	$ 146
910	920	0	24.70	9.10	145
920	930	0	25.00	9.20	145
930	940	0	25.20	9.30	144
940	950	0	25.50	9.40	143
950	960	0	25.80	9.50	143
960	970	0	26.10	9.60	142
970	980	0	26.30	9.70	142
980	990	0	26.60	9.80	141
990	1000	0	26.90	9.90	140

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement	Spouse's Federal Tax Reduction Available
$ 1000-	1010	$ 0	$ 27.10	$ 9.90	$ 140
1010-	1020	0	27.40	10.00	139
1020-	1030	0	27.70	10.10	139
1030-	1040	0	27.90	10.20	138
1040-	1050	0	28.20	10.30	137
1050-	1060	0	28.50	10.40	137
1060-	1070	0	28.80	10.50	136
1070-	1080	0	29.00	10.60	136
1080-	1090	0	29.30	10.70	135
1090-	1100	0	29.60	10.80	134
$ 1100-	1110	$ 0	$ 29.80	$ 10.90	$ 134
1110-	1120	0	30.10	11.00	133
1120-	1130	0	30.40	11.10	133
1130-	1140	0	30.60	11.20	132
1140-	1150	0	30.90	11.30	131
1150-	1160	0	31.20	11.40	131
1160-	1170	0	31.50	11.50	130
1170-	1180	0	31.70	11.60	130
1180-	1190	0	32.00	11.70	129
1190-	1200	0	32.30	11.80	128
$ 1200-	1210	$ 0	$ 32.50	$ 11.90	$ 128
1210-	1220	0	32.80	12.00	127
1220-	1230	0	33.10	12.10	127
1230-	1240	0	33.30	12.20	126
1240-	1250	0	33.80	12.40	125
1250-	1260	0	34.50	12.70	123
1260-	1270	0	35.20	12.90	122
1270-	1280	0	36.00	13.20	120
1280-	1290	0	36.70	13.50	118
1290-	1300	0	37.40	13.70	117
$ 1300-	1310	$ 0	$ 38.10	$ 14.00	$ 115
1310-	1320	0	38.80	14.20	114
1320-	1330	0	39.60	14.50	112
1330-	1340	0	40.30	14.80	110
1340-	1350	0	41.00	15.00	109
1350-	1360	0	41.70	15.30	107
1360-	1370	0	42.40	15.60	106
1370-	1380	0	43.20	15.80	104
1380-	1390	0	43.90	16.10	102
1390-	1400	0	44.60	16.40	101
$ 1400-	1410	$ 0	$ 45.30	$ 16.60	$ 99
1410-	1420	0	46.00	16.90	98
1420-	1430	0	46.80	17.10	96
1430-	1440	0	47.50	17.40	94
1440-	1450	0	48.20	17.70	93
1450-	1460	0	48.90	17.90	91
1460-	1470	0	49.60	18.20	90
1470-	1480	0	50.40	18.50	88
1480-	1490	0	51.10	18.70	86
1490-	1500	0	51.80	19.00	85
$ 1500-	1510	$ 0	$ 52.50	$ 19.30	$ 83
1510-	1520	0	53.20	19.50	82
1520-	1530	0	54.00	19.80	80
1530-	1540	0	54.70	20.10	78
1540-	1550	0	55.40	20.30	77
1550-	1560	0	56.10	20.60	75
1560-	1570	0	56.80	20.80	74
1570-	1580	0	57.60	21.10	72
1580-	1590	0	58.30	21.40	70
1590-	1600	0	59.00	21.60	69
$ 1600-	1610	$ 0	$ 59.70	$ 21.90	$ 67
1610-	1620	0	60.40	22.20	66
1620-	1630	0	61.20	22.40	64
1630-	1640	0	61.90	22.70	62
1640-	1650	0	62.60	23.00	61
1650-	1660	0	63.30	23.20	59
1660-	1670	0	64.00	23.50	58
1670-	1680	0	64.80	23.70	56
1680-	1690	0	65.50	24.00	54
1690-	1700	0	66.20	24.30	53
$ 1700-	1710	$ 0	$ 66.90	$ 24.50	$ 51
1710-	1720	0	67.60	24.80	50
1720-	1730	0	68.40	25.10	48
1730-	1740	0	69.10	25.30	46
1740-	1750	0	69.80	25.60	45
1750-	1760	0	70.50	25.90	43
1760-	1770	0	71.20	26.10	42
1770-	1780	0	72.00	26.40	40
1780-	1790	0	72.70	26.70	38
1790-	1800	0	73.40	26.90	37
$ 1800-	1810	$ 0	$ 74.10	$ 27.20	$ 35
1810-	1820	0	74.80	27.40	34
1820-	1830	0	75.60	27.70	32
1830-	1840	0	76.30	28.00	30
1840-	1850	0	77.00	28.20	29
1850-	1860	0	77.70	28.50	27
1860-	1870	0	78.40	28.80	26
1870-	1880	0	79.20	29.00	24
1880-	1890	0	79.90	29.30	22
1890-	1900	0	80.60	29.60	21
$ 1900-	1910	$ 0	$ 81.30	$ 29.80	$ 19
1910-	1920	0	82.00	30.10	18
1920-	1930	0	82.80	30.30	16
1930-	1940	0	83.50	30.60	14
1940-	1950	0	84.20	30.90	13
1950-	1960	0	84.90	31.10	11
1960-	1970	0	85.60	31.40	10
1970-	1980	0	86.40	31.70	8
1980-	1990	0	87.10	31.90	6
1990-	2000	0	87.80	32.20	5

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement	Spouse's Federal Tax Reduction Available
$ 2000-	2010	$ 0	$ 88.50	$ 32.50	$ 3
2010-	2020	0	89.20	32.70	2
2020-	2030	0	90.00	33.00	0
2030-	2040	2	90.70	33.30	0
2040-	2050	3	91.40	33.50	0
2050-	2060	5	92.10	33.80	0
2060-	2070	6	92.80	34.00	0
2070-	2080	8	93.60	34.30	0
2080-	2090	10	94.30	34.60	0
2090-	2100	11	95.00	34.80	0
$ 2100-	2110	$ 13	$ 95.70	$ 35.10	$ 0
2110-	2120	14	96.40	35.40	0
2120-	2130	16	97.20	35.60	0
2130-	2140	18	97.90	35.90	0
2140-	2150	19	98.60	36.20	0
2150-	2160	21	99.30	36.40	0
2160-	2170	22	100.00	36.70	0
2170-	2180	24	100.80	36.90	0
2180-	2190	26	101.50	37.20	0
2190-	2200	27	102.20	37.50	0
$ 2200-	2210	$ 29	$ 102.90	$ 37.70	
2210-	2220	30	103.60	38.00	
2220-	2230	32	104.40	38.30	
2230-	2240	34	105.10	38.50	
2240-	2250	35	105.80	38.80	
2250-	2260	37	106.50	39.10	
2260-	2270	38	107.20	39.30	
2270-	2280	40	108.00	39.60	
2280-	2290	42	108.70	39.90	
2290-	2300	43	109.40	40.10	
$ 2300-	2310	$ 45	$ 110.10	$ 40.40	
2310-	2320	46	110.80	40.60	
2320-	2330	48	111.60	40.90	
2330-	2340	50	112.30	41.20	
2340-	2350	51	113.00	41.40	
2350-	2360	53	113.70	41.70	
2360-	2370	54	114.40	42.00	
2370-	2380	56	115.20	42.20	
2380-	2390	58	115.90	42.50	
2390-	2400	59	116.60	42.80	
$ 2400-	2410	$ 61	$ 117.30	$ 43.00	
2410-	2420	62	118.00	43.30	
2420-	2430	64	118.80	43.50	
2430-	2440	66	119.50	43.80	
2440-	2450	67	120.20	44.10	
2450-	2460	69	120.90	44.30	
2460-	2470	70	121.60	44.60	
2470-	2480	72	122.40	44.90	
2480-	2490	74	123.10	45.10	
2490-	2500	75	123.90	45.40	
$ 2500-	2510	$ 77	$ 124.60	$ 45.70	
2510-	2520	79	125.40	46.00	
2520-	2530	80	126.10	46.30	
2530-	2540	82	126.90	46.50	
2540-	2550	84	127.70	46.80	
2550-	2560	85	128.40	47.10	
2560-	2570	87	129.20	47.40	
2570-	2580	89	130.00	47.70	
2580-	2590	91	130.70	47.90	
2590-	2600	92	131.50	48.20	
$ 2600-	2610	$ 94	$ 132.30	$ 48.50	
2610-	2620	96	133.00	48.80	
2620-	2630	97	133.80	49.10	
2630-	2640	99	134.60	49.30	
2640-	2650	101	135.30	49.60	
2650-	2660	102	136.10	49.90	
2660-	2670	104	136.90	50.20	
2670-	2680	106	137.60	50.50	
2680-	2690	108	138.40	50.70	
2690-	2700	109	139.20	51.00	
$ 2700-	2710	$ 111	$ 139.90	$ 51.30	
2710-	2720	113	140.70	51.60	
2720-	2730	114	141.40	51.90	
2730-	2740	116	142.20	52.10	
2740-	2750	118	143.00	52.40	
2750-	2760	119	143.70	52.70	
2760-	2770	121	144.50	53.00	
2770-	2780	123	145.30	53.30	
2780-	2790	125	146.00	53.50	
2790-	2800	126	146.80	53.80	
$ 2800-	2810	$ 128	$ 147.60	$ 54.10	
2810-	2820	130	148.30	54.40	
2820-	2830	131	149.10	54.70	
2830-	2840	133	149.90	54.90	
2840-	2850	135	150.60	55.20	
2850-	2860	136	151.40	55.50	
2860-	2870	138	152.20	55.80	
2870-	2880	140	152.90	56.10	
2880-	2890	142	153.70	56.40	
2890-	2900	143	154.50	56.60	
$ 2900-	2910	$ 145	$ 155.20	$ 56.90	
2910-	2920	147	156.00	57.20	
2920-	2930	148	156.70	57.50	
2930-	2940	150	157.50	57.80	
2940-	2950	152	158.30	58.00	
2950-	2960	153	159.00	58.30	
2960-	2970	155	159.80	58.60	
2970-	2980	157	160.60	58.90	
2980-	2990	159	161.30	59.20	
2990-	3000	160	162.10	59.40	

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$ 3000-	3010	$ 162	$ 162.90	$ 59.70
3010-	3020	164	163.60	60.00
3020-	3030	165	164.40	60.30
3030-	3040	167	165.20	60.60
3040-	3050	169	165.90	60.80
3050-	3060	170	166.70	61.10
3060-	3070	172	167.50	61.40
3070-	3080	174	168.20	61.70
3080-	3090	176	169.00	62.00
3090-	3100	177	169.80	62.20
$ 3100-	3110	$ 179	$ 170.50	$ 62.50
3110-	3120	181	171.30	62.80
3120-	3130	182	172.00	63.10
3130-	3140	184	172.80	63.40
3140-	3150	186	173.60	63.60
3150-	3160	187	174.30	63.90
3160-	3170	189	175.10	64.20
3170-	3180	191	175.90	64.50
3180-	3190	193	176.60	64.80
3190-	3200	194	177.40	65.00
$ 3200-	3210	$ 196	$ 178.20	$ 65.30
3210-	3220	198	178.90	65.60
3220-	3230	199	179.70	65.90
3230-	3240	201	180.50	66.20
3240-	3250	203	181.20	66.50
3250-	3260	204	182.00	66.70
3260-	3270	206	182.80	67.00
3270-	3280	208	183.50	67.30
3280-	3290	210	184.30	67.60
3290-	3300	211	185.10	67.90
$ 3300-	3310	$ 213	$ 185.80	$ 68.10
3310-	3320	215	186.60	68.40
3320-	3330	216	187.30	68.70
3330-	3340	218	188.10	69.00
3340-	3350	220	188.90	69.30
3350-	3360	221	189.60	69.50
3360-	3370	223	190.40	69.80
3370-	3380	225	191.20	70.10
3380-	3390	227	191.90	70.40
3390-	3400	228	192.70	70.70
$ 3400-	3410	$ 230	$ 193.50	$ 70.90
3410-	3420	232	194.20	71.20
3420-	3430	233	195.00	71.50
3430-	3440	235	195.80	71.80
3440-	3450	237	196.50	72.10
3450-	3460	238	197.30	72.30
3460-	3470	240	198.10	72.60
3470-	3480	242	198.80	72.90
3480-	3490	244	199.60	73.20
3490-	3500	245	200.40	73.50
$ 3500-	3510	$ 247	$ 201.10	$ 73.70
3510-	3520	249	201.90	74.00
3520-	3530	250	202.60	74.30
3530-	3540	252	203.40	74.60
3540-	3550	254	204.20	74.90
3550-	3560	255	204.90	75.10
3560-	3570	257	205.70	75.40
3570-	3580	259	206.50	75.70
3580-	3590	261	207.20	76.00
3590-	3600	262	208.00	76.30
$ 3600-	3610	$ 264	$ 208.80	$ 76.50
3610-	3620	266	209.50	76.80
3620-	3630	267	210.30	77.10
3630-	3640	269	211.10	77.40
3640-	3650	271	211.80	77.70
3650-	3660	272	212.60	78.00
3660-	3670	274	213.40	78.20
3670-	3680	276	214.10	78.50
3680-	3690	278	214.90	78.80
3690-	3700	279	215.70	79.10
$ 3700-	3710	$ 281	$ 216.40	$ 79.40
3710-	3720	283	217.20	79.60
3720-	3730	284	217.90	79.90
3730-	3740	286	218.70	80.20
3740-	3750	288	219.50	80.50
3750-	3760	289	220.20	80.80
3760-	3770	291	221.00	81.00
3770-	3780	293	221.80	81.30
3780-	3790	295	222.50	81.60
3790-	3800	296	223.30	81.90
$ 3800-	3810	$ 298	$ 224.10	$ 82.20
3810-	3820	300	224.80	82.40
3820-	3830	301	225.60	82.70
3830-	3840	303	226.40	83.00
3840-	3850	305	227.10	83.30
3850-	3860	306	227.90	83.60
3860-	3870	308	228.70	83.80
3870-	3880	310	229.40	84.10
3880-	3890	312	230.20	84.40
3890-	3900	313	231.00	84.70
$ 3900-	3910	$ 315	$ 231.70	$ 85.00
3910-	3920	317	232.50	85.20
3920-	3930	318	233.20	85.50
3930-	3940	320	234.00	85.80
3940-	3950	322	234.80	86.10
3950-	3960	323	235.50	86.40
3960-	3970	325	236.30	86.60
3970-	3980	327	237.10	86.90
3980-	3990	329	237.80	87.20
3990-	4000	330	238.60	87.50

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$ 4000-	4010	$ 332	$ 239.40	$ 87.80
4010-	4020	334	240.10	88.00
4020-	4030	335	240.90	88.30
4030-	4040	337	241.70	88.60
4040-	4050	339	242.40	88.90
4050-	4060	340	243.20	89.20
4060-	4070	342	244.00	89.50
4070-	4080	344	244.70	89.70
4080-	4090	346	245.50	90.00
4090-	4100	347	246.30	90.30
$ 4100-	4110	$ 349	$ 247.00	$ 90.60
4110-	4120	351	247.80	90.90
4120-	4130	352	248.50	91.10
4130-	4140	354	249.30	91.40
4140-	4150	356	250.10	91.70
4150-	4160	357	250.80	92.00
4160-	4170	359	251.60	92.30
4170-	4180	361	252.40	92.50
4180-	4190	363	253.10	92.80
4190-	4200	364	253.90	93.10
$ 4200-	4210	$ 366	$ 254.70	$ 93.40
4210-	4220	368	255.40	93.70
4220-	4230	369	256.20	93.90
4230-	4240	371	257.00	94.20
4240-	4250	373	257.70	94.50
4250-	4260	374	258.50	94.80
4260-	4270	376	259.30	95.10
4270-	4280	378	260.00	95.30
4280-	4290	380	260.80	95.60
4290-	4300	381	261.60	95.90
$ 4300-	4310	$ 383	$ 262.30	$ 96.20
4310-	4320	385	263.10	96.50
4320-	4330	386	263.80	96.70
4330-	4340	388	264.60	97.00
4340-	4350	390	265.40	97.30
4350-	4360	391	266.10	97.60
4360-	4370	393	266.90	97.90
4370-	4380	395	267.70	98.10
4380-	4390	397	268.40	98.40
4390-	4400	398	269.20	98.70
$ 4400-	4410	$ 400	$ 270.00	$ 99.00
4410-	4420	402	270.70	99.30
4420-	4430	403	271.50	99.50
4430-	4440	405	272.30	99.80
4440-	4450	407	273.00	100.10
4450-	4460	408	273.80	100.40
4460-	4470	410	274.60	100.70
4470-	4480	412	275.30	101.00
4480-	4490	414	276.10	101.20
4490-	4500	415	276.90	101.50
$ 4500-	4510	$417	$ 277.60	$ 101.80
4510-	4520	419	278.40	102.10
4520-	4530	420	279.10	102.40
4530-	4540	422	279.90	102.60
4540-	4550	424	280.70	102.90
4550-	4560	425	281.40	103.20
4560-	4570	427	282.20	103.50
4570-	4580	429	283.00	103.80
4580-	4590	431	283.70	104.00
4590-	4600	432	284.50	104.30
$ 4600-	4610	$ 434	$ 285.30	$ 104.60
4610-	4620	436	286.00	104.90
4620-	4630	437	286.80	105.20
4630-	4640	439	287.60	105.40
4640-	4650	441	288.30	105.70
4650-	4660	442	289.10	106.00
4660-	4670	444	289 90	106.30
4670-	4680	446	290.60	106.60
4680-	4690	448	291.40	106.80
4690-	4700	449	292.20	107.10
$ 4700-	4710	$ 451	$ 292.90	$ 107.40
4710-	4720	453	293.70	107.70
4720-	4730	454	294.40	108.00
4730-	4740	456	295.20	108.20
4740-	4750	458	296.00	108.50
4750-	4760	459	296.70	108.80
4760-	4770	461	297.50	109.10
4770-	4780	463	298.30	109.40
4780-	4790	465	299.00	109.60
4790-	4800	466	299.80	109.90
$ 4800-	4810	$ 468	$ 300.60	$ 110.20
4810-	4820	470	301.30	110.50
4820-	4830	471	302.10	110.80
4830-	4840	473	302.90	111.00
4840-	4850	475	303.60	111.30
4850-	4860	476	304.40	111.60
4860-	4870	478	305.20	111.90
4870-	4880	480	305.90	112.20
4880-	4890	482	306.70	112.50
4890-	4900	483	307.50	112.70
$ 4900-	4910	$ 485	$ 308.20	$ 113.00
4910-	4920	487	309.00	113.30
4920-	4930	488	309.70	113.60
4930-	4940	490	310.50	113.90
4940-	4950	492	311.30	114.10
4950-	4960	494	312.10	114.40
4960-	4970	495	312.90	114.70
4970-	4980	497	313.70	115.00
4980-	4990	499	314.50	115.30
4990-	5000	501	315.30	115.60

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$ 5000-	5010	$ 503	$ 316.10	$ 115.90
5010-	5020	504	317.00	116.20
5020-	5030	506	317.80	116.50
5030-	5040	508	318.60	116.80
5040-	5050	510	319.40	117.10
5050-	5060	512	320.20	117.40
5060-	5070	513	321.00	117.70
5070-	5080	515	321.80	118.00
5080-	5090	517	322.60	118.30
5090-	5100	519	323.40	118.60
$ 5100-	5110	$ 521	$ 324.20	$ 118.90
5110-	5120	522	325.10	119.20
5120-	5130	524	325.90	119.50
5130-	5140	526	326.70	119.80
5140-	5150	528	327.50	120.10
5150-	5160	530	328.30	120.40
5160-	5170	531	329.10	120.70
5170-	5180	533	329.90	121.00
5180-	5190	535	330.70	121.30
5190-	5200	537	331.50	121.60
$ 5200-	5210	$ 539	$ 332.30	$ 121.90
5210-	5220	540	333.20	122.20
5220-	5230	542	334.00	122.50
5230-	5240	544	334.80	122.80
5240-	5250	546	335.60	123.00
5250-	5260	548	336.40	123.30
5260-	5270	549	337.20	123.60
5270-	5280	551	338.00	123.90
5280-	5290	553	338.80	124.20
5290-	5300	555	339.60	124.50
$ 5300-	5310	$ 557	$ 340.40	$ 124.80
5310-	5320	558	341.30	125.10
5320-	5330	560	342.10	125.40
5330-	5340	562	342.90	125.70
5340-	5350	564	343.70	126.00
5350-	5360	566	344.50	126.30
5360-	5370	567	345.30	126.60
5370-	5380	569	346.10	126.90
5380-	5390	571	346.90	127.20
5390-	5400	573	347.70	127.50
$ 5400-	5410	$ 575	$ 348.50	$ 127.80
5410-	5420	576	349.40	128.10
5420-	5430	578	350.20	128.40
5430-	5440	580	351.00	128.70
5440-	5450	582	351.80	129.00
5450-	5460	584	352.60	129.30
5460-	5470	585	353.40	129.60
5470-	5480	587	354.20	129.90
5480-	5490	589	355.00	130.20
5490-	5500	591	355.80	130 50
$ 5500-	5510	$ 593	$ 356.60	$ 130.80
5510-	5520	594	357.50	131.10
5520-	5530	596	358.30	131.40
5530-	5540	598	359.10	131.70
5540-	5550	600	359.90	132.00
5550-	5560	602	360.70	132.30
5560-	5570	603	361.50	132.60
5570-	5580	605	362.30	132.80
5580-	5590	607	363.10	133.10
5590-	5600	609	363.90	133.40
$ 5600-	5610	$ 611	$ 364.70	$ 133.70
5610-	5620	612	365.60	134.00
5620-	5630	614	366.40	134.30
5630-	5640	616	367.20	134.60
5640-	5650	618	368.00	134.90
5650-	5660	620	368.80	135.20
5660-	5670	621	369.60	135.50
5670-	5680	623	370.40	135.80
5680-	5690	625	371.20	136.10
5690-	5700	627	372.00	136.40
$ 5700-	5710	$ 629	$ 372.80	$ 136.70
5710-	5720	630	373.70	137.00
5720-	5730	632	374.50	137.30
5730-	5740	634	375.30	137.60
5740-	5750	636	376.10	137 90
5750-	5760	638	376.90	138.20
5760-	5770	639	377.70	138.50
5770-	5780	641	378.50	138.80
5780-	5790	643	379.30	139.10
5790-	5800	645	380.10	139.40
$ 5800-	5810	$ 647	$ 380.90	$ 139.70
5810-	5820	648	381.80	140 00
5820-	5830	650	382.60	140.30
5830-	5840	652	383.40	140 60
5840-	5850	654	384.20	140 90
5850-	5860	656	385.00	141 20
5860-	5870	657	385 80	141.50
5870-	5880	659	386.60	141 80
5880-	5890	661	387.40	142.10
5890-	5900	663	388.20	142.40
$ 5900-	5910	$ 665	$ 389.00	$ 142 60
5910-	5920	666	389 90	142.90
5920-	5930	668	390 70	143 20
5930-	5940	670	391 50	143 50
5940-	5950	672	392 30	143.80
5950-	5960	674	393 10	144 10
5960-	5970	675	393 90	144 40
5970-	5980	677	394 70	144 70
5980-	5990	679	395 50	145.00
5990-	6000	681	396.30	145.30

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$ 6000-	6010	$ 683	$ 397.10	$ 145.60
6010-	6020	684	398.00	145.90
6020-	6030	686	398 80	146 20
6030-	6040	688	399 60	146 50
6040-	6050	690	400 40	146 80
6050-	6060	692	401 20	147 10
6060-	6070	693	402 00	147 40
6070-	6080	695	402 80	147 70
6080-	6090	697	403 60	148 00
6090-	6100	699	404 40	148 30
$ 6100-	6110	$ 701	$ 405 20	$ 148.60
6110-	6120	702	406 10	148 90
6120-	6130	704	406 90	149 20
6130-	6140	706	407 70	149 50
6140-	6150	708	408 50	149.80
6150-	6160	710	409 30	150 10
6160-	6170	711	410.10	150.40
6170-	6180	713	410.90	150 70
6180-	6190	715	411 70	151.00
6190-	6200	717	412.50	151.30
$ 6200-	6210	$ 719	$ 413.30	$ 151.60
6210-	6220	720	414.20	151.90
6220-	6230	722	415.00	152.20
6230-	6240	724	415.80	152.50
6240-	6250	726	416.60	152.70
6250-	6260	728	417.40	153.00
6260-	6270	729	418.20	153.30
6270-	6280	731	419.00	153.60
6280-	6290	733	419.80	153.90
6290-	6300	735	420.60	154.20
$ 6300-	6310	$ 737	$ 421.40	$ 154.50
6310-	6320	738	422 30	154 80
6320-	6330	740	423 10	155 10
6330-	6340	742	423 90	155 40
6340-	6350	744	424.70	155.70
6350-	6360	746	425.50	156.00
6360-	6370	747	426 30	156 30
6370-	6380	749	427.10	156.60
6380-	6390	751	427 90	156 90
6390-	6400	753	428.70	157 20
$ 6400-	6410	$ 755	$ 429.50	$ 157.50
6410-	6420	756	430 40	157 80
6420-	6430	758	431.20	158.10
6430-	6440	760	432.00	158 40
6440-	6450	762	432.80	158 70
6450-	6460	764	433.60	159.00
6460-	6470	765	434.40	159.30
6470-	6480	767	435 20	159.60
6480-	6490	769	436.00	159.90
6490-	6500	771	436.80	160.20
$ 6500-	6510	$ 773	$ 437.60	$ 160.50
6510-	6520	774	438.50	160.80
6520-	6530	776	439.30	161.10
6530-	6540	778	440.10	161.40
6540-	6550	780	440.90	161.70
6550-	6560	782	441.70	162.00
6560-	6570	783	442 50	162.30
6570-	6580	785	443.30	162.50
6580-	6590	787	444.10	162 80
6590-	6600	789	444.90	163.10
$ 6600-	6610	$ 791	$ 445.70	$ 163.40
6610-	6620	792	446.60	163.70
6620-	6630	794	447.40	164 00
6630-	6640	796	448.20	164.30
6640-	6650	798	449 00	164.60
6650-	6660	800	449 80	164 90
6660-	6670	801	450.60	165.20
6670-	6680	803	451 40	165.50
6680-	6690	805	452 20	165 80
6690-	6700	807	453.00	166.10
$ 6700-	6710	$ 809	$ 453 80	$ 166.40
6710-	6720	810	454 70	166.70
6720-	6730	812	455.50	167.00
6730-	6740	814	456 30	167.30
6740-	6750	816	457 10	167.60
6750-	6760	818	457.90	167 90
6760-	6770	819	458.70	168.20
6770-	6780	821	459 50	168 50
6780-	6790	823	460.30	168.80
6790-	6800	825	461.10	169.10
$ 6800-	6810	$ 827	$ 461.90	$ 169.40
6810-	6820	828	462.80	169.70
6820-	6830	830	463 60	170.00
6830-	6840	832	464 40	170.30
6840-	6850	834	465 20	170.60
6850-	6860	836	466 00	170 90
6860-	6870	837	466 80	171 20
6870-	6880	839	467.60	171 50
6880-	6890	841	468 40	171 80
6890-	6900	843	469.20	172 10
$ 6900-	6910	$ 845	$ 470.00	$ 172 30
6910-	6920	846	470 90	172 60
6920-	6930	848	471 70	172 90
6930-	6940	850	472 50	173 20
6940-	6950	852	473 30	173 50
6950-	6960	854	474 10	173 80
6960-	6970	855	474 90	174 10
6970-	6980	857	475 70	174 40
6980-	6990	859	476 50	174 70
6990-	7000	861	477 30	175.00

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$ 7000-	7010	$ 863	$ 478.10	$ 175.30
7010-	7020	864	479.00	175.60
7020-	7030	866	479 80	175.90
7030-	7040	868	480 60	176.20
7040-	7050	870	481 40	176.50
7050-	7060	872	482 20	176.80
7060-	7070	873	483 00	177.10
7070-	7080	875	483 80	177.40
7080-	7090	877	484 60	177.70
7090-	7100	879	485 40	178.00
$ 7100-	7110	$ 881	$ 486.20	$ 178.30
7110-	7120	882	487 10	178.60
7120-	7130	884	487 90	178 90
7130-	7140	886	488 70	179 20
7140-	7150	888	489 50	179 50
7150-	7160	890	490 30	179.80
7160-	7170	891	491 10	180 10
7170-	7180	893	491.90	180 40
7180-	7190	895	492.70	180 70
7190-	7200	897	493.50	181.00
$ 7200-	7210	$ 899	$ 494.30	$ 181.30
7210-	7220	900	495.20	181.60
7220-	7230	902	496.00	181.90
7230-	7240	904	496.80	182.20
7240-	7250	906	497.60	182.40
7250-	7260	908	498.40	182.70
7260-	7270	909	499.20	183.00
7270-	7280	911	500.00	183.30
7280-	7290	913	500.80	183.60
7290-	7300	915	501.60	183.90
$ 7300-	7310	$ 917	$ 502.40	$ 184.20
7310-	7320	918	503.30	184.50
7320-	7330	920	504 10	184.80
7330-	7340	922	504 90	185.10
7340-	7350	924	505.70	185.40
7350-	7360	926	506.50	185.70
7360-	7370	927	507.30	186 00
7370-	7380	929	508 10	186.30
7380-	7390	931	508.90	186.60
7390-	7400	933	509.70	186.90
$ 7400-	7410	$ 935	$ 510.50	$ 187.20
7410-	7420	936	511.40	187.50
7420-	7430	938	512.20	187.80
7430-	7440	940	513.10	188.20
7440-	7450	942	514.00	188.50
7450-	7460	944	514.90	188.80
7460-	7470	946	515.70	189.10
7470-	7480	948	516.60	189.40
7480-	7490	950	517.40	189.70
7490-	7500	952	518.30	190.00
$ 7500-	7510	$ 954	$ 519.10	$ 190.30
7510-	7520	956	520.00	190.70
7520-	7530	957	520.80	191.00
7530-	7540	959	521.70	191.30
7540-	7550	961	522.60	191.60
7550-	7560	963	523.40	191.90
7560-	7570	965	524.30	192.20
7570-	7580	967	525.10	192.50
7580-	7590	969	526 00	192.90
7590-	7600	971	526.80	193.20
$ 7600-	7610	$ 973	$ 527.70	$ 193.50
7610-	7620	975	528.50	193.80
7620-	7630	976	529.40	194.10
7630-	7640	978	530.20	194.40
7640-	7650	980	531 10	194.70
7650-	7660	982	532.00	195.10
7660-	7670	984	532.80	195.40
7670-	7680	986	533.70	195.70
7680-	7690	988	534.50	196.00
7690-	7700	990	535.40	196.30
$ 7700-	7710	$ 992	$ 536.20	$ 196.60
7710-	7720	994	537 10	196.90
7720-	7730	995	537.90	197.20
7730-	7740	997	538.80	197.60
7740-	7750	999	539 70	197.90
7750-	7760	1001	540.50	198.20
7760-	7770	1003	541.40	198.50
7770-	7780	1005	542 20	198.80
7780-	7790	1007	543.10	199.10
7790-	7800	1009	543.90	199.40
$ 7800-	7810	$1011	$ 544.80	$ 199.80
7810-	7820	1013	545.60	200.10
7820-	7830	1014	546.50	200 40
7830-	7840	1016	547 30	200.70
7840-	7850	1018	548 20	201.00
7850-	7860	1020	549 10	201.30
7860-	7870	1022	549 90	201 60
7870-	7880	1024	550 80	201.90
7880-	7890	1026	551 60	202.30
7890-	7900	1028	552.50	202.60
$ 7900-	7910	$1030	$ 553.30	$ 202.90
7910-	7920	1032	554 20	203 20
7920-	7930	1033	555 00	203 50
7930-	7940	1035	555.90	203 80
7940-	7950	1037	556 80	204.10
7950-	7960	1039	557 60	204 50
7960-	7970	1041	558 50	204 80
7970-	7980	1043	559 30	205.10
7980-	7990	1045	560 20	205.40
7990-	8000	1047	561.00	205.70

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$ 8000-	8010	$1049	$ 561.90	$ 206.00
8010-	8020	1051	562.70	206 30
8020-	8030	1052	563 60	206.70
8030-	8040	1054	564.40	207.00
8040-	8050	1056	565.30	207.30
8050-	8060	1058	566.20	207.60
8060-	8070	1060	567.00	207.90
8070-	8080	1062	567.90	208.20
8080-	8090	1064	568.70	208.50
8090-	8100	1066	569.60	208.80
$ 8100-	8110	$1068	$ 570.40	$ 209.20
8110-	8120	1070	571.30	209.50
8120-	8130	1071	572.10	209 8
8130-	8140	1073	573.00	210.10
8140-	8150	1075	573.90	210.40
8150-	8160	1077	574.70	210.70
8160-	8170	1079	575.60	211.00
8170-	8180	1081	576.40	211.40
8180-	8190	1083	577.30	211.70
8190-	8200	1085	578.10	212.00
$ 8200-	8210	$1087	$ 579.00	$ 212.30
8210-	8220	1089	579.80	212.60
8220-	8230	1090	580.70	212.90
8230-	8240	1092	581.50	213.20
8240-	8250	1094	582.40	213.50
8250-	8260	1096	583.30	213.90
8260-	8270	1098	584.10	214.20
8270-	8280	1100	585.00	214.50
8280-	8290	1102	585.80	214.80
8290-	8300	1104	586.70	215.10
$ 8300-	8310	$1106	$ 587.50	$ 215.40
8310-	8320	1108	588.40	215.70
8320-	8330	1109	589.20	216.10
8330-	8340	1111	590.10	216.40
8340-	8350	1113	591.00	216.70
8350-	8360	1115	591.80	217.00
8360-	8370	1117	592.70	217.30
8370-	8380	1119	593.50	217.60
8380-	8390	1121	594.40	217.90
8390-	8400	1123	595.20	218.30
$ 8400-	8410	$1125	$ 596.10	$ 218.60
8410-	8420	1127	596.90	218.90
8420-	8430	1128	597.80	219.20
8430-	8440	1130	598.60	219.50
8440-	8450	1132	599.50	219.80
8450-	8460	1134	600.40	220.10
8460-	8470	1136	601.20	220.40
8470-	8480	1138	602.10	220.80
8480-	8490	1140	602.90	221.10
8490-	8500	1142	603.80	221.40
$ 8500-	8510	$1144	$ 604.60	$ 221.70
8510-	8520	1146	605.50	222.00
8520-	8530	1147	606.30	222.30
8530-	8540	1149	607.20	222.60
8540-	8550	1151	608.10	223.00
8550-	8560	1153	608.90	223.30
8560-	8570	1155	609.80	223.60
8570-	8580	1157	610.60	223.90
8580-	8590	1159	611.50	224.20
8590-	8600	1161	612.30	224.50
$ 8600-	8610	$1163	$ 613.20	$ 224.80
8610-	8620	1165	614.00	225.10
8620-	8630	1166	614.90	225.50
8630-	8640	1168	615.70	225.80
8640-	8650	1170	616.60	226.10
8650-	8660	1172	617.50	226.40
8660-	8670	1174	618.30	226.70
8670-	8680	1176	619.20	227.00
8680-	8690	1178	620.00	227.30
8690-	8700	1180	620.90	227.70
$ 8700-	8710	$1182	$ 621.70	$ 228.00
8710-	8720	1184	622.60	228.30
8720-	8730	1185	623.40	228.60
8730-	8740	1187	624.30	228.90
8740-	8750	1189	625.20	229.20
8750-	8760	1191	626.00	229.50
8760-	8770	1193	626.90	229.80
8770-	8780	1195	627.70	230.20
8780-	8790	1197	628.60	230 50
8790-	8800	1199	629.40	230.80
$ 8800-	8810	$1201	$ 630.30	$ 231.10
8810-	8820	1203	631.10	231.40
8820-	8830	1204	632.00	231.70
8830-	8840	1206	632.80	232 00
8840-	8850	1208	633 70	232 40
8850-	8860	1210	634.60	232 70
8860-	8870	1212	635 40	233 00
8870-	8880	1214	636 30	233 30
8880-	8890	1216	637 10	233 60
8890-	8900	1218	638 00	233 90
$ 8900-	8910	$1220	$ 638 80	$ 234 20
8910-	8920	1222	639 70	234 60
8920-	8930	1223	640.50	234.90
8930-	8940	1225	641.40	235.20
8940-	8950	1227	642.30	235 50
8950-	8960	1229	643.10	235.80
8960-	8970	1231	644.00	236.10
8970-	8980	1233	644 80	236 40
8980-	8990	1235	645 70	236 70
8990-	9000	1237	646 50	237.10

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$ 9000	9010	$1239	$ 647.40	$ 237.40
9010	9020	1241	648.20	237.70
9020	9030	1242	649.10	238.00
9030	9040	1244	649.90	238.30
9040	9050	1246	650.80	238.60
9050	9060	1248	651.70	238.90
9060	9070	1250	652.50	239.30
9070	9080	1252	653.40	239.60
9080	9090	1254	654.20	239.90
9090	9100	1256	655.10	240.20
$ 9100	9110	$1258	$ 655.90	$ 240.50
9110	9120	1260	656.80	240.80
9120	9130	1261	657.60	241.10
9130	9140	1263	658.50	241.40
9140	9150	1265	659.40	241.80
9150	9160	1267	660.20	242.10
9160	9170	1269	661.10	242.40
9170	9180	1271	661.90	242.70
9180	9190	1273	662.80	243.00
9190	9200	1275	663.60	243.30
$ 9200	9210	$1277	$ 664.50	$ 243.60
9210	9220	1279	665.30	244.00
9220	9230	1280	666.20	244.30
9230	9240	1282	667.00	244.60
9240	9250	1284	667.90	244.90
9250	9260	1286	668.80	245.20
9260	9270	1288	669.60	245.50
9270	9280	1290	670.50	245.80
9280	9290	1292	671.30	246.20
9290	9300	1294	672.20	246.50
$ 9300	9310	$1296	$ 673.00	$ 246.80
9310	9320	1298	673.90	247.10
9320	9330	1299	674.70	247.40
9330	9340	1301	675.60	247.70
9340	9350	1303	676.50	248.00
9350	9360	1305	677.30	248.30
9360	9370	1307	678.20	248.70
9370	9380	1309	679.00	249.00
9380	9390	1311	679.90	249.30
9390	9400	1313	680.70	249.60
$ 9400	9410	$1315	$ 681.60	$ 249.90
9410	9420	1317	682.40	250.20
9420	9430	1318	683.30	250.50
9430	9440	1320	684.10	250.90
9440	9450	1322	685.00	251.20
9450	9460	1324	685.90	251.50
9460	9470	1326	686.70	251.80
9470	9480	1328	687.60	252.10
9480	9490	1330	688.40	252.40
9490	9500	1332	689.30	252.70
$ 9500	9510	$1334	$ 690.10	$ 253.00
9510	9520	1336	691.00	253.40
9520	9530	1337	691.80	253.70
9530	9540	1339	692.70	254.00
9540	9550	1341	693.60	254.30
9550	9560	1343	694.40	254.60
9560	9570	1345	695.30	254.90
9570	9580	1347	696.10	255.20
9580	9590	1349	697.00	255.60
9590	9600	1351	697.80	255.90
$ 9600	9610	$1353	$ 698.70	$ 256.20
9610	9620	1355	699.50	256.50
9620	9630	1356	700.40	256.80
9630	9640	1358	701.20	257.10
9640	9650	1360	702.10	257.40
9650	9660	1362	703.00	257.80
9660	9670	1364	703.80	258.10
9670	9680	1366	704.70	258.40
9680	9690	1368	705.50	258.70
9690	9700	1370	706.40	259.00
$ 9700	9710	$1372	$ 707.20	$ 259.30
9710	9720	1374	708.10	259.60
9720	9730	1375	708.90	259.90
9730	9740	1377	709.80	260.30
9740	9750	1379	710.70	260.60
9750	9760	1381	711.50	260.90
9760	9770	1383	712.40	261.20
9770	9780	1385	713.20	261.50
9780	9790	1387	714.10	261.80
9790	9800	1389	714.90	262.10
$ 9800	9810	$1391	$ 715.80	$ 262.50
9810	9820	1393	716.60	262.80
9820	9830	1394	717.50	263.10
9830	9840	1396	718.30	263.40
9840	9850	1398	719.20	263.70
9850	9860	1400	720.10	264.00
9860	9870	1402	720.90	264.30
9870	9880	1404	721.80	264.60
9880	9890	1406	722.60	265.00
9890	9900	1408	723.50	265.30
$ 9900	9910	$1410	$ 724.30	$ 265.60
9910	9920	1412	725.20	265.90
9920	9930	1413	726.00	266.20
9930	9940	1415	726.90	266.50
9940	9950	1417	727.80	266.80
9950	9960	1419	728.60	267.20
9960	9970	1421	729.50	267.50
9970	9980	1423	730.30	267.80
9980	9990	1425	731.20	268.10
9990	10000	1427	732.00	268.40

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$10000	10010	$1429	$ 732.90	$ 268.70
10010	10020	1431	733.70	269.00
10020	10030	1432	734.60	269.40
10030	10040	1434	735.40	269.70
10040	10050	1436	736.30	270.00
10050	10060	1438	737.20	270.30
10060	10070	1440	738.00	270.60
10070	10080	1442	738.90	270.90
10080	10090	1444	739.70	271.20
10090	10100	1446	740.60	271.50
$10100	10110	$1448	$ 741.40	$ 271.90
10110	10120	1450	742.30	272.20
10120	10130	1451	743.10	272.50
10130	10140	1453	744.00	272.80
10140	10150	1455	744.90	273.10
10150	10160	1457	745.70	273.40
10160	10170	1459	746.60	273.70
10170	10180	1461	747.40	274.10
10180	10190	1463	748.30	274.40
10190	10200	1465	749.10	274.70
$10200	10210	$1467	$ 750.00	$ 275.00
10210	10220	1469	750.80	275.30
10220	10230	1470	751.70	275.60
10230	10240	1472	752.50	275.90
10240	10250	1474	753.40	276.20
10250	10260	1476	754.30	276.60
10260	10270	1478	755.10	276.90
10270	10280	1480	756.00	277.20
10280	10290	1482	756.80	277.50
10290	10300	1484	757.70	277.80
$10300	10310	$1486	$ 758.50	$ 278.10
10310	10320	1488	759.40	278.40
10320	10330	1489	760.20	278.80
10330	10340	1491	761.10	279.10
10340	10350	1493	762.00	279.40
10350	10360	1495	762.80	279.70
10360	10370	1497	763.70	280.00
10370	10380	1499	764.50	280.30
10380	10390	1501	765.40	280.60
10390	10400	1503	766.20	281.00
$10400	10410	$1505	$ 767.10	$ 281.30
10410	10420	1507	767.90	281.60
10420	10430	1508	768.80	281.90
10430	10440	1510	769.60	282.20
10440	10450	1512	770.50	282.50
10450	10460	1514	771.40	282.80
10460	10470	1516	772.20	283.10
10470	10480	1518	773.10	283.50
10480	10490	1520	773.90	283.80
10490	10500	1522	774.80	284.10
$10500	10510	$1524	$ 775.60	$ 284.40
10510	10520	1526	776.50	284.70
10520	10530	1527	777.30	285.00
10530	10540	1529	778.20	285.30
10540	10550	1531	779.10	285.70
10550	10560	1533	779.90	286.00
10560	10570	1535	780.80	286.30
10570	10580	1537	781.60	286.60
10580	10590	1539	782.50	286.90
10590	10600	1541	783.30	287.20
$10600	10610	$1543	$ 784.20	$ 287.50
10610	10620	1545	785.00	287.80
10620	10630	1546	785.90	288.20
10630	10640	1548	786.70	288.50
10640	10650	1550	787.60	288.80
10650	10660	1552	788.50	289.10
10660	10670	1554	789.30	289.40
10670	10680	1556	790.20	289.70
10680	10690	1558	791.00	290.00
10690	10700	1560	791.90	290.40
$10700	10710	$1562	$ 792.70	$ 290.70
10710	10720	1564	793.60	291.00
10720	10730	1565	794.40	291.30
10730	10740	1567	795.30	291.60
10740	10750	1569	796.20	291.90
10750	10760	1571	797.00	292.20
10760	10770	1573	797.90	292.50
10770	10780	1575	798.70	292.90
10780	10790	1577	799.60	293.20
10790	10800	1579	800.40	293.50
$10800	10810	$1581	$ 801.30	$ 293.80
10810	10820	1583	802.10	294.10
10820	10830	1584	803.00	294.40
10830	10840	1586	803.80	294.70
10840	10850	1588	804.70	295.10
10850	10860	1590	805.60	295.40
10860	10870	1592	806.40	295.70
10870	10880	1594	807.30	296.00
10880	10890	1596	808.10	296.30
10890	10900	1598	809.00	296.60
$10900	10910	$1600	$ 809.80	$ 296.90
10910	10920	1602	810.70	297.30
10920	10930	1603	811.50	297.60
10930	10940	1605	812.40	297.90
10940	10950	1607	813.30	298.20
10950	10960	1609	814.10	298.50
10960	10970	1611	815.00	298.80
10970	10980	1613	815.80	299.10
10980	10990	1615	816.70	299.40
10990	11000	1617	817.50	299.80

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$11000	11010	$1619	$ 818.40	$ 300.10
11010	11020	1621	819.20	300.40
11020	11030	1622	820.10	300.70
11030	11040	1624	820.90	301.00
11040	11050	1626	821.80	301.30
11050	11060	1628	822.70	301.60
11060	11070	1630	823.50	302.00
11070	11080	1632	824.40	302.30
11080	11090	1634	825.20	302.60
11090	11100	1636	826.10	302.90
$11100	11110	$1638	$ 826.90	$ 303.20
11110	11120	1640	827.80	303.50
11120	11130	1641	828.60	303.80
11130	11140	1643	829.50	304.10
11140	11150	1645	830.40	304.50
11150	11160	1647	831.20	304.80
11160	11170	1649	832.10	305.10
11170	11180	1651	832.90	305.40
11180	11190	1653	833.80	305.70
11190	11200	1655	834.60	306.00
$11200	11210	$1657	$ 835.50	$ 306.30
11210	11220	1659	836.30	306.70
11220	11230	1660	837.20	307.00
11230	11240	1662	838.00	307.30
11240	11250	1664	838.90	307.60
11250	11260	1666	839.80	307.90
11260	11270	1668	840.60	308.20
11270	11280	1670	841.50	308.50
11280	11290	1672	842.30	308.90
11290	11300	1674	843.20	309.20
$11300	11310	$1676	$ 844.00	$ 309.50
11310	11320	1678	844.90	309.80
11320	11330	1679	845.70	310.10
11330	11340	1681	846.60	310.40
11340	11350	1683	847.50	310.70
11350	11360	1685	848.30	311.00
11360	11370	1687	849.20	311.40
11370	11380	1689	850.00	311.70
11380	11390	1691	850.90	312.00
11390	11400	1693	851.70	312.30
$11400	11410	$1695	$ 852.60	$312.60
11410	11420	1697	853.40	312.90
11420	11430	1698	854.30	313.20
11430	11440	1700	855.10	313.60
11440	11450	1702	856.00	313.90
11450	11460	1704	856.90	314.20
11460	11470	1706	857.70	314.50
11470	11480	1708	858.60	314.80
11480	11490	1710	859.40	315.10
11490	11500	1712	860.30	315.40
$11500	11510	$1714	$ 861.10	$ 315.70
11510	11520	1716	862.00	316.10
11520	11530	1717	862.80	316.40
11530	11540	1719	863.70	316.70
11540	11550	1721	864.60	317.00
11550	11560	1723	865.40	317.30
11560	11570	1725	866.30	317.60
11570	11580	1727	867.10	317.90
11580	11590	1729	868.00	318.30
11590	11600	1731	868.80	318.60
$11600	11610	$1733	$ 869.70	$ 318.90
11610	11620	1735	870.50	319.20
11620	11630	1736	871.40	319.50
11630	11640	1738	872.20	319.80
11640	11650	1740	873.10	320.10
11650	11660	1742	874.00	320.50
11660	11670	1744	874.80	320.80
11670	11680	1746	875.70	321.10
11680	11690	1748	876.50	321.40
11690	11700	1750	877.40	321.70
$11700	11710	$1752	$ 878.20	$ 322.00
11710	11720	1754	879.10	322.30
11720	11730	1755	879.90	322.60
11730	11740	1757	880.80	323.00
11740	11750	1759	881.70	323.30
11750	11760	1761	882.50	323.60
11760	11770	1763	883.40	323.90
11770	11780	1765	884.20	324.20
11780	11790	1767	885.10	324.50
11790	11800	1769	885.90	324.80
$11800	11810	$1771	$ 886.80	$ 325.20
11810	11820	1773	887.60	325.50
11820	11830	1774	888.50	325.80
11830	11840	1776	889.30	326.10
11840	11850	1778	890.20	326.40
11850	11860	1780	891.10	326.70
11860	11870	1782	891.90	327.00
11870	11880	1784	892.80	327.30
11880	11890	1786	893.60	327.70
11890	11900	1788	894.50	328.00
$11900	11910	$1790	$ 895.30	$ 328.30
11910	11920	1792	896.20	328.60
11920	11930	1793	897.00	328.90
11930	11940	1795	897.90	329.20
11940	11950	1797	898.80	329.50
11950	11960	1799	899.60	329.90
11960	11970	1801	900.50	330.20
11970	11980	1803	901.30	330.50
11980	11990	1805	902.20	330.80
11990	12000	1807	903.00	331.10

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Quebec Abatement
$12000-	12010	$1809	$ 903.90	$ 331.40
12010-	12020	1811	904.70	331.70
12020-	12030	1812	905.60	332.10
12030-	12040	1814	906.40	332.40
12040-	12050	1816	907.30	332.70
12050-	12060	1818	908.20	333.00
12060-	12070	1820	909.00	333.30
12070-	12080	1822	909.90	333.60
12080-	12090	1824	910.70	333.90
12090-	12100	1826	911.60	334.20
$12100-	12110	$1828	$ 912.40	$ 334.60
12110-	12120	1830	913.30	334.90
12120-	12130	1831	914.10	335.20
12130-	12140	1833	915.00	335.50
12140-	12150	1835	915.90	335.80
12150-	12160	1837	916.70	336.10
12160-	12170	1839	917.60	336.40
12170-	12180	1841	918.40	336.80
12180-	12190	1843	919.30	337.10
12190-	12200	1845	920.10	337.40
$12200-	12210	$1847	$ 921.00	$ 337.70
12210-	12220	1849	921.80	338.00
12220-	12230	1850	922.70	338.30
12230-	12240	1852	923.50	338.60
12240-	12250	1854	924.40	338.90
12250-	12260	1856	925.30	339.30
12260-	12270	1858	926.10	339.60
12270-	12280	1860	927.00	339.90
12280-	12290	1862	927.80	340.20
12290-	12300	1864	928.70	340.50
$12300-	12310	$1866	$ 929.50	$ 340.80
12310-	12320	1868	930.40	341.10
12320-	12330	1869	931.20	341.50
12330-	12340	1871	932.10	341.80
12340-	12350	1873	933.00	342.10
12350-	12360	1875	933.80	342.40
12360-	12370	1877	934.70	342.70
12370-	12380	1879	935.50	343.00
12380-	12390	1881	936.50	343.40
12390-	12400	1883	937.40	343.70
$12400-	12410	$1885	$ 938.30	$ 344.00
12410-	12420	1887	939.20	344.40
12420-	12430	1889	940.10	344.70
12430-	12440	1891	941.00	345.00
12440-	12450	1893	941.90	345.30
12450-	12460	1895	942.80	345.70
12460-	12470	1897	943.70	346.00
12470-	12480	1899	944.60	346.30
12480-	12490	1901	945.50	346.70
12490-	12500	1903	946.40	347.00
$12500-	12510	$1905	$ 947.30	$ 347.30
12510-	12520	1907	948.20	347.70
12520-	12530	1909	949.10	348.00
12530-	12540	1911	950.00	348.30
12540-	12550	1913	950.90	348.60
12550-	12560	1915	951.80	349.00
12560-	12570	1917	952.70	349.30
12570-	12580	1919	953.60	349.60
12580-	12590	1921	954.50	350.00
12590-	12600	1923	955.40	350.30
$12600-	12610	$1925	$ 956.30	$ 350.60
12610-	12620	1927	957.20	351.00
12620-	12630	1929	958.10	351.30
12630-	12640	1931	959.00	351.60
12640-	12650	1933	959.90	351.90
12650-	12660	1935	960.80	352.30
12660-	12670	1937	961.70	352.60
12670-	12680	1939	962.60	352.90
12680-	12690	1941	963.50	353.30
12690-	12700	1943	964.40	353.60
$12700-	12710	$1945	$ 965.30	$ 353.90
12710-	12720	1947	966.20	354.30
12720-	12730	1949	967.10	354.60
12730-	12740	1951	968.00	354.90
12740-	12750	1953	968.90	355.20
12750-	12760	1955	969.80	355.60
12760-	12770	1957	970.70	355.90
12770-	12780	1959	971.60	356.20
12780-	12790	1961	972.50	356.60
12790-	12800	1963	973.40	356.90
$12800-	12810	$1965	$ 974.30	$ 357.20
12810-	12820	1967	975.20	357.60
12820-	12830	1969	976.10	357.90
12830-	12840	1971	977.00	358.20
12840-	12850	1973	977.90	358.50
12850-	12860	1975	978.80	358.90
12860-	12870	1977	979.70	359.20
12870-	12880	1979	980.60	359.50
12880-	12890	1981	981.50	359.90
12890-	12900	1983	982.40	360.20
$12900-	12910	$1985	$ 983.30	$ 360.50
12910-	12920	1987	984.20	360.90
12920-	12930	1989	985.10	361.20
12930-	12940	1991	986.00	361.50
12940-	12950	1993	986.90	361.80
12950-	12960	1995	987.80	362.20
12960-	12970	1997	988.70	362.50
12970-	12980	1999	989.60	362.80
12980-	12990	2001	990.50	363.20
12990-	13000	2003	991.40	363.50

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Quebec Abatement
$13000-	13010	$2005	$ 992.30	$ 363.80
13010-	13020	2007	993.20	364.20
13020-	13030	2009	994.10	364.50
13030-	13040	2011	995.00	364.80
13040-	13050	2013	995.90	365.10
13050-	13060	2015	996.80	365.50
13060-	13070	2017	997.70	365.80
13070-	13080	2019	998.60	366.10
13080-	13090	2021	999.50	366.50
13090-	13100	2023	1000.40	366.80
$13100-	13110	$2025	$1001.30	$ 367.10
13110-	13120	2027	1002.20	367.50
13120-	13130	2029	1003.10	367.80
13130-	13140	2031	1004.00	368.10
13140-	13150	2033	1004.90	368.40
13150-	13160	2035	1005.80	368.80
13160-	13170	2037	1006.70	369.10
13170-	13180	2039	1007.60	369.40
13180-	13190	2041	1008.50	369.80
13190-	13200	2043	1009.40	370.10
$13200-	13210	$2045	$1010.30	$ 370.40
13210-	13220	2047	1011.20	370.80
13220-	13230	2049	1012.10	371.10
13230-	13240	2051	1013.00	371.40
13240-	13250	2053	1013.90	371.70
13250-	13260	2055	1014.80	372.10
13260-	13270	2057	1015.70	372.40
13270-	13280	2059	1016.60	372.70
13280-	13290	2061	1017.50	373.10
13290-	13300	2063	1018.40	373.40
$13300-	13310	$2065	$1019.30	$ 373.70
13310-	13320	2067	1020.20	374.10
13320-	13330	2069	1021.10	374.40
13330-	13340	2071	1022.00	374.70
13340-	13350	2073	1022.90	375.00
13350-	13360	2075	1023.80	375.40
13360-	13370	2077	1024.70	375.70
13370-	13380	2079	1025.60	376.00
13380-	13390	2081	1026.50	376.40
13390-	13400	2083	1027.40	376.70
$13400-	13410	$2085	$1028.30	$ 377.00
13410-	13420	2087	1029.20	377.40
13420-	13430	2089	1030.10	377.70
13430-	13440	2091	1031.00	378.00
13440-	13450	2093	1031.90	378.30
13450-	13460	2095	1032.80	378.70
13460-	13470	2097	1033.70	379.00
13470-	13480	2099	1034.60	379.30
13480-	13490	2101	1035.50	379.70
13490-	13500	2103	1036.40	380.00
$13500-	13510	$2105	$1037.30	$ 380.30
13510-	13520	2107	1038.20	380.70
13520-	13530	2109	1039.10	381.00
13530-	13540	2111	1040.00	381.30
13540-	13550	2113	1040.90	381.60
13550-	13560	2115	1041.80	382.00
13560-	13570	2117	1042.70	382.30
13570-	13580	2119	1043.60	382.60
13580-	13590	2121	1044.50	383.00
13590-	13600	2123	1045.40	383.30
$13600-	13610	$2125	$1046.30	$ 383.60
13610-	13620	2127	1047.20	384.00
13620-	13630	2129	1048.10	384.30
13630-	13640	2131	1049.00	384.60
13640-	13650	2133	1049.90	384.90
13650-	13660	2135	1050.80	385.30
13660-	13670	2137	1051.70	385.60
13670-	13680	2139	1052.60	385.90
13680-	13690	2141	1053.50	386.30
13690-	13700	2143	1054.40	386.60
$13700-	13710	$2145	$1055.30	$ 386.90
13710-	13720	2147	1056.20	387.30
13720-	13730	2149	1057.10	387.60
13730-	13740	2151	1058.00	387.90
13740-	13750	2153	1058.90	388.20
13750-	13760	2155	1059.80	388.60
13760-	13770	2157	1060.70	388.90
13770-	13780	2159	1061.60	389.20
13780-	13790	2161	1062.50	389.60
13790-	13800	2163	1063.40	389.90
$13800-	13810	$2165	$1064.30	$ 390.20
13810-	13820	2167	1065.20	390.60
13820-	13830	2169	1066.10	390.90
13830-	13840	2171	1067.00	391.20
13840-	13850	2173	1067.90	391.50
13850-	13860	2175	1068.80	391.90
13860-	13870	2177	1069.70	392.20
13870-	13880	2179	1070.60	392.50
13880-	13890	2181	1071.50	392.90
13890-	13900	2183	1072.40	393.20
$13900-	13910	$2185	$1073.30	$ 393.50
13910-	13920	2187	1074.20	393.90
13920-	13930	2189	1075.10	394.20
13930-	13940	2191	1076.00	394.50
13940-	13950	2193	1076.90	394.80
13950-	13960	2195	1077.80	395.20
13960-	13970	2197	1078.70	395.50
13970-	13980	2199	1079.60	395.80
13980-	13990	2201	1080.50	396.20
13990-	14000	2203	1081.40	396.50

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Quebec Abatement
$14000-	14010	$2205	$1082.30	$ 396.80
14010-	14020	2207	1083.20	397.20
14020-	14030	2209	1084.10	397.50
14030-	14040	2211	1085.00	397.80
14040-	14050	2213	1085.90	398.10
14050-	14060	2215	1086.80	398.50
14060-	14070	2217	1087.70	398.80
14070-	14080	2219	1088.60	399.10
14080-	14090	2221	1089.50	399.50
14090-	14100	2223	1090.40	399.80
$14100-	14110	$2225	$1091.30	$ 400.10
14110-	14120	2227	1092.20	400.50
14120-	14130	2229	1093.10	400.80
14130-	14140	2231	1094.00	401.10
14140-	14150	2233	1094.90	401.40
14150-	14160	2235	1095.80	401.80
14160-	14170	2237	1096.70	402.10
14170-	14180	2239	1097.60	402.40
14180-	14190	2241	1098.50	402.80
14190-	14200	2243	1099.40	403.10
$14200-	14210	$2245	$1100.30	$ 403.40
14210-	14220	2247	1101.20	403.80
14220-	14230	2249	1102.10	404.10
14230-	14240	2251	1103.00	404.40
14240-	14250	2253	1103.90	404.70
14250-	14260	2255	1104.80	405.10
14260-	14270	2257	1105.70	405.40
14270-	14280	2259	1106.60	405.70
14280-	14290	2261	1107.50	406.10
14290-	14300	2263	1108.40	406.40
$14300-	14310	$2265	$1109.30	$ 406.70
14310-	14320	2267	1110.20	407.10
14320-	14330	2269	1111.10	407.40
14330-	14340	2271	1112.00	407.70
14340-	14350	2273	1112.90	408.00
14350-	14360	2275	1113.80	408.40
14360-	14370	2277	1114.70	408.70
14370-	14380	2279	1115.60	409.00
14380-	14390	2281	1116.50	409.40
14390-	14400	2283	1117.40	409.70
$14400-	14410	$2285	$1118.30	$ 410.00
14410-	14420	2287	1119.20	410.40
14420-	14430	2289	1120.10	410.70
14430-	14440	2291	1121.00	411.00
14440-	14450	2293	1121.90	411.30
14450-	14460	2295	1122.80	411.70
14460-	14470	2297	1123.70	412.00
14470-	14480	2299	1124.60	412.30
14480-	14490	2301	1125.50	412.70
14490-	14500	2303	1126.40	413.00
$14500-	14510	$2305	$1127.30	$ 413.30
14510-	14520	2307	1128.20	413.70
14520-	14530	2309	1129.10	414.00
14530-	14540	2311	1130.00	414.30
14540-	14550	2313	1130.90	414.60
14550-	14560	2315	1131.80	415.00
14560-	14570	2317	1132.70	415.30
14570-	14580	2319	1133.60	415.60
14580-	14590	2321	1134.50	416.00
14590-	14600	2323	1135.40	416.30
$14600-	14610	$2325	$1136.30	$ 416.60
14610-	14620	2327	1137.20	417.00
14620-	14630	2329	1138.10	417.30
14630-	14640	2331	1139.00	417.60
14640-	14650	2333	1139.90	417.90
14650-	14660	2335	1140.80	418.30
14660-	14670	2337	1141.70	418.60
14670-	14680	2339	1142.60	418.90
14680-	14690	2341	1143.50	419.30
14690-	14700	2343	1144.40	419.60
$14700-	14710	$2345	$1145.30	$ 419.90
14710-	14720	2347	1146.20	420.30
14720-	14730	2349	1147.10	420.60
14730-	14740	2351	1148.00	420.90
14740-	14750	2353	1148.90	421.20
14750-	14760	2355	1149.80	421.60
14760-	14770	2357	1150.70	421.90
14770-	14780	2359	1151.60	422.20
14780-	14790	2361	1152.50	422.60
14790-	14800	2363	1153.40	422.90
$14800-	14810	$2365	$1154.30	$ 423.20
14810-	14820	2367	1155.20	423.60
14820-	14830	2369	1156.10	423.90
14830-	14840	2371	1157.00	424.20
14840-	14850	2373	1157.90	424.50
14850-	14860	2375	1158.80	424.90
14860-	14870	2377	1159.70	425.20
14870-	14880	2379	1160.60	425.50
14880-	14890	2381	1161.50	425.90
14890-	14900	2383	1162.40	426.20
$14900-	14910	$2385	$1163.30	$ 426.50
14910-	14920	2387	1164.20	426.90
14920-	14930	2389	1165.10	427.20
14930-	14940	2391	1166.00	427.50
14940-	14950	2393	1166.90	427.80
14950-	14960	2395	1167.80	428.20
14960-	14970	2397	1168.70	428.50
14970-	14980	2399	1169.60	428.80
14980-	14990	2401	1170.50	429.20
14990-	15000	2403	1171.40	429.50

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$15000	15010	$2405	$1172.30	$ 429.80
15010	15020	2407	1173.20	430.20
15020	15030	2409	1174.10	430.50
15030	15040	2411	1175.00	430.80
15040	15050	2413	1175.90	431.10
15050	15060	2415	1176.80	431.50
15060	15070	2417	1177.70	431.80
15070	15080	2419	1178.60	432.10
15080	15090	2421	1179.50	432.50
15090	15100	2423	1180.40	432.80
$15100	15110	$2425	$1181.30	$ 433.10
15110	15120	2427	1182.20	433.50
15120	12130	2429	1183.10	433.80
15130	15140	2431	1184.00	434.10
15140	15150	2433	1184.90	434.40
15150	15160	2435	1185.80	434.80
15160	15170	2437	1186.70	435.10
15170	15180	2439	1187.60	435.40
15180	15190	2441	1188.50	435.80
15190	15200	2443	1189.40	436.10
$15200	15210	$2445	$1190.30	$ 436.40
15210	15220	2447	1191.20	436.80
15220	15230	2449	1192.10	437.10
15230	15240	2451	1193.00	437.40
15240	15250	2453	1193.90	437.70
15250	15260	2455	1194.80	438.10
15260	15270	2457	1195.70	438.40
15270	15280	2459	1196.60	438.70
15280	15290	2461	1197.50	439.10
15290	15300	2463	1198.40	439.40
$15300	15310	$2465	$1199.30	$ 439.70
15310	15320	2467	1200.20	440.10
15320	15330	2469	1201.10	440.40
15330	15340	2471	1202.00	440.70
15340	15350	2473	1202.90	441.00
15350	15360	2475	1203.80	441.40
15360	15370	2477	1204.70	441.70
15370	15380	2479	1205.60	442.00
15380	15390	2481	1206.50	442.40
15390	15400	2483	1207.40	442.70
$15400	15410	$2485	$1208.30	$ 443.00
15410	15420	2487	1209.20	443.40
15420	15430	2489	1210.10	443.70
15430	15440	2491	1211.00	444.00
15440	15450	2493	1211.90	444.30
15450	15460	2495	1212.80	444.70
15460	15470	2497	1213.70	445.00
15470	15480	2499	1214.60	445.30
15480	15490	2501	1215.50	445.70
15490	15500	2503	1216.40	446.00
$15500	15510	$2505	$1217.30	$ 446.30
15510	15520	2507	1218.20	446.70
15520	15530	2509	1219.10	447.00
15530	15540	2511	1220.00	447.30
15540	15550	2513	1220.90	447.60
15550	15560	2515	1221.80	448.00
15560	15570	2517	1222.70	448.30
15570	15580	2519	1223.60	448.60
15580	15590	2521	1224.50	449.00
15590	15600	2523	1225.40	449.30
$15600	15610	$2525	$1226.30	$ 449.60
15610	15620	2527	1227.20	450.00
15620	15630	2529	1228.10	450.30
15630	15640	2531	1229.00	450.60
15640	15650	2533	1229.90	450.90
15650	15660	2535	1230.80	451.30
15660	15670	2537	1231.70	451.60
15670	15680	2539	1232.60	451.90
15680	15690	2541	1233.50	452.30
15690	15700	2543	1234.40	452.60
$15700	15710	$2545	$1235.30	$ 452.90
15710	15720	2547	1236.20	453.30
15720	15730	2549	1237.10	453.60
15730	15740	2551	1238.00	453.90
15740	15750	2553	1238.90	454.20
15750	15760	2555	1239.80	454.60
15760	15770	2557	1240.70	454.90
15770	15780	2559	1241.60	455.20
15780	15790	2561	1242.50	455.60
15790	15800	2563	1243.40	455.90
$15800	15810	$2565	$1244.30	$ 456.20
15810	15820	2567	1245.20	456.60
15820	15830	2569	1246.10	456.90
15830	15840	2571	1247.00	457.20
15840	15850	2573	1247.90	457.50
15850	15860	2575	1248.80	457.90
15860	15870	2577	1249.70	458.20
15870	15880	2579	1250.60	458.50
15880	15890	2581	1251.50	458.90
15890	15900	2583	1252.40	459.20
$15900	15910	$2585	$1253.30	$ 459.50
15910	15920	2587	1254.20	459.90
15920	15930	2589	1255.10	460.20
15930	15940	2591	1256.00	460.50
15940	15950	2593	1256.90	460.80
15950	15960	2595	1257.80	461.20
15960	15970	2597	1258.70	461.50
15970	15980	2599	1259.60	461.80
15980	15990	2601	1260.50	462.20
15990	16000	2603	1261.40	462.50

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$16000	16010	$2605	$1262.30	$ 462.80
16010	16020	2607	1263.20	463.20
16020	16030	2609	1264.10	463.50
16030	16040	2611	1265.00	463.80
16040	16050	2613	1265.90	464.10
16050	16060	2615	1266.80	464.50
16060	16070	2617	1267.70	464.80
16070	16080	2619	1268.60	465.10
16080	16090	2621	1269.50	465.50
16090	16100	2623	1270.40	465.80
$16100	16110	$2625	$1271.30	$ 466.10
16110	16120	2627	1272.20	466.50
16120	16130	2629	1273.10	466.80
16130	16140	2631	1274.00	467.10
16140	16150	2633	1274.90	467.40
16150	16160	2635	1275.80	467.80
16160	16170	2637	1276.70	468.10
16170	16180	2639	1277.60	468.40
16180	16190	2641	1278.50	468.80
16190	16200	2643	1279.40	469.10
$16200	16210	$2645	$1280.30	$ 469.40
16210	16220	2647	1281.20	469.80
16220	16230	2649	1282.10	470.10
16230	16240	2651	1283.00	470.40
16240	16250	2653	1283.90	470.70
16250	16260	2655	1284.80	471.10
16260	16270	2657	1285.70	471.40
16270	16280	2659	1286.60	471.70
16280	16290	2661	1287.50	472.10
16290	16300	2663	1288.40	472.40
$16300	16310	$2665	$1289.30	$ 472.70
16310	16320	2667	1290.20	473.10
16320	16330	2669	1291.10	473.40
16330	16340	2671	1292.00	473.70
16340	16350	2673	1292.90	474.00
16350	16360	2675	1293.80	474.40
16360	16370	2677	1294.70	474.70
16370	16380	2679	1295.60	475.00
16380	16390	2681	1296.50	475.40
16390	16400	2683	1297.40	475.70
$16400	16410	$2685	$1298.30	$ 476.00
16410	16420	2687	1299.20	476.40
16420	16430	2689	1300.10	476.70
16430	16440	2691	1301.00	477.00
16440	16450	2693	1301.90	477.30
16450	16460	2695	1302.80	477.70
16460	16470	2697	1303.70	478.00
16470	16480	2699	1304.60	478.30
16480	16490	2701	1305.50	478.70
16490	16500	2703	1306.40	479.00
$16500	16510	$2705	$1307.30	$ 479.30
16510	16520	2707	1308.20	479.70
16520	16530	2709	1309.10	480.00
16530	16540	2711	1310.00	480.30
16540	16550	2713	1310.90	480.60
16550	16560	2715	1311.80	481.00
16560	16570	2717	1312.70	481.30
16570	16580	2719	1313.60	481.60
16580	16590	2721	1314.50	482.00
16590	16600	2723	1315.40	482.30
$16600	16610	$2725	$1316.30	$ 482.60
16610	16620	2727	1317.20	483.00
16620	16630	2729	1318.10	483.30
16630	16640	2731	1319.00	483.60
16640	16650	2733	1319.90	483.90
16650	16660	2735	1320.80	484.30
16660	16670	2737	1321.70	484.60
16670	16680	2739	1322.60	484.90
16680	16690	2741	1323.50	485.30
16690	16700	2743	1324.40	485.60
$16700	16710	$2745	$1325.30	$ 485.90
16710	16720	2747	1326.20	486.30
16720	16730	2749	1327.10	486.60
16730	16740	2751	1328.00	486.90
16740	16750	2753	1328.90	487.20
16750	16760	2755	1329.80	487.60
16760	16770	2757	1330.70	487.90
16770	16780	2759	1331.60	488.20
16780	16790	2761	1332.50	488.60
16790	16800	2763	1333.40	488.90
$16800	16810	$2765	$1334.30	$ 489.20
16810	16820	2767	1335.20	489.60
16820	16830	2769	1336.10	489.90
16830	16840	2771	1337.00	490.20
16840	16850	2773	1337.90	490.50
16850	16860	2775	1338.80	490.90
16860	16870	2777	1339.70	491.20
16870	16880	2779	1340.60	491.50
16880	16890	2781	1341.50	491.90
16890	16900	2783	1342.40	492.20
$16900	16910	$2785	$1343.30	$ 492.50
16910	16920	2787	1344.20	492.90
16920	16930	2789	1345.10	493.20
16930	16940	2791	1346.00	493.50
16940	16950	2793	1346.90	493.80
16950	16960	2795	1347.80	494.20
16960	16970	2797	1348.70	494.50
16970	16980	2799	1349.60	494.80
16980	16990	2801	1350.50	495.20
16990	17000	2803	1351.40	495.50

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$17000	17010	$2805	$1352.30	$ 495.80
17010	17020	2807	1353.20	496.20
17020	17030	2809	1354.10	496.50
17030	17040	2811	1355.00	496.80
17040	17050	2813	1355.90	497.10
17050	17060	2815	1356.80	497.50
17060	17070	2817	1357.70	497.80
17070	17080	2819	1358.60	498.10
17080	17090	2821	1359.50	498.50
17090	17100	2823	1360.40	498.80
$17100	17110	$2825	$1361.30	$ 499.10
17110	17120	2827	1362.20	499.50
17120	17130	2829	1363.10	499.80
17130	17140	2831	1364.00	500.10
17140	17150	2833	1364.90	500.40
17150	17160	2835	1365.80	500.80
17160	17170	2837	1366.70	501.10
17170	17180	2839	1367.60	501.40
17180	17190	2841	1368.50	501.80
17190	17200	2843	1369.40	502.10
$17200	17210	$2845	$1370.30	$ 502.40
17210	17220	2847	1371.20	502.80
17220	17230	2849	1372.10	503.10
17230	17240	2851	1373.00	503.40
17240	17250	2853	1373.90	503.70
17250	17260	2855	1374.80	504.10
17260	17270	2857	1375.70	504.40
17270	17280	2859	1376.60	504.70
17280	17290	2861	1377.50	505.10
17290	17300	2863	1378.40	505.40
$17300	17310	$2865	$1379.30	$ 505.70
17310	17320	2867	1380.20	506.10
17320	17330	2869	1381.10	506.40
17330	17340	2871	1381.80	506.70
17340	17350	2873	1382.80	507.00
17350	17360	2875	1383.90	507.40
17360	17370	2878	1384.90	507.80
17370	17380	2880	1386.00	508.20
17380	17390	2882	1387.00	508.60
17390	17400	2884	1388.00	508.90
$17400	17410	$2887	$1389.10	$ 509.30
17410	17420	2889	1390.10	509.70
17420	17430	2891	1391.10	510.10
17430	17440	2894	1392.20	510.50
17440	17450	2896	1393.20	510.80
17450	17460	2898	1394.20	511.20
17460	17470	2901	1395.30	511.60
17470	17480	2903	1396.30	512.00
17480	17490	2905	1397.30	512.40
17490	17500	2907	1398.40	512.70
$17500	17510	$2910	$1399.40	$ 513.10
17510	17520	2912	1400.40	513.50
17520	17530	2914	1401.50	513.90
17530	17540	2917	1402.50	514.30
17540	17550	2919	1403.50	514.60
17550	17560	2921	1404.60	515.00
17560	17570	2924	1405.60	515.40
17570	17580	2926	1406.70	515.80
17580	17590	2928	1407.70	516.20
17590	17600	2930	1408.70	516.50
$17600	17610	$2933	$1409.80	$ 516.90
17610	17620	2935	1410.80	517.30
17620	17630	2937	1411.80	517.70
17630	17640	2940	1412.90	518.00
17640	17650	2942	1413.90	518.40
17650	17660	2944	1414.90	518.80
17660	17670	2947	1416.00	519.20
17670	17680	2949	1417.00	519.60
17680	17690	2951	1418.00	519.90
17690	17700	2953	1419.10	520.30
$17700	17710	$2956	$1420.10	$ 520.70
17710	17720	2958	1421.10	521.10
17720	17730	2960	1422.20	521.50
17730	17740	2963	1423.20	521.80
17740	17750	2965	1424.20	522.20
17750	17760	2967	1425.30	522.60
17760	17770	2970	1426.30	523.00
17770	17780	2972	1427.40	523.40
17780	17790	2974	1428.40	523.70
17790	17800	2976	1429.40	524.10
$17800	17810	$2979	$1430.50	$ 524.50
17810	17820	2981	1431.50	524.90
17820	17830	2983	1432.50	525.30
17830	17840	2986	1433.60	525.60
17840	17850	2988	1434.60	526.00
17850	17860	2990	1435.60	526.40
17860	17870	2993	1436.70	526.80
17870	17880	2995	1437.70	527.20
17880	17890	2997	1438.70	527.50
17890	17900	2999	1439.80	527.90
$17900	17910	$3002	$1440.80	$ 528.30
17910	17920	3004	1441.80	528.70
17920	17930	3006	1442.90	529.10
17930	17940	3009	1443.90	529.40
17940	17950	3011	1444.90	529.80
17950	17960	3013	1446.00	530.20
17960	17970	3016	1447.00	530.60
17970	17980	3018	1448.10	531.00
17980	17990	3020	1449.10	531.30
17990	18000	3022	1450.10	531.70

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$18000	18010	$3025	$1451.20	$ 532.10
18010	18020	3027	1452.20	532.50
18020	18030	3029	1453.20	532.80
18030	18040	3032	1454.30	533.20
18040	18050	3034	1455.30	533.60
18050	18060	3036	1456.30	534.00
18060	18070	3039	1457.40	534.40
18070	18080	3041	1458.40	534.70
18080	18090	3043	1459.40	535.10
18090	18100	3045	1460.50	535.50
$18100	18110	$3048	$1461.50	$ 535.90
18110	18120	3050	1462.50	536.30
18120	18130	3052	1463.60	536.60
18130	18140	3055	1464.60	537.00
18140	18150	3057	1465.60	537.40
18150	18160	3059	1466.70	537.80
18160	18170	3062	1467.70	538.20
18170	18180	3064	1468.80	538.50
18180	18190	3066	1469.80	538.90
18190	18200	3068	1470.80	539.30
$18200	18210	$3071	$1471.90	$ 539.70
18210	18220	3073	1472.90	540.10
18220	18230	3075	1473.90	540.40
18230	18240	3078	1475.00	540.80
18240	18250	3080	1476.00	541.20
18250	18260	3082	1477.00	541.60
18260	18270	3085	1478.10	542.00
18270	18280	3087	1479.10	542.30
18280	18290	3089	1480.10	542.70
18290	18300	3091	1481.20	543.10
$18300	18310	$3094	$1482.20	$ 543.50
18310	18320	3096	1483.20	543.90
18320	18330	3098	1484.30	544.20
18330	18340	3101	1485.30	544.60
18340	18350	3103	1486.30	545.00
18350	18360	3105	1487.40	545.40
18360	18370	3108	1488.40	545.80
18370	18380	3110	1489.50	546.10
18380	18390	3112	1490.50	546.50
18390	18400	3114	1491.50	546.90
$18400	18410	$3117	$1492.60	$ 547.30
18410	18420	3119	1493.60	547.60
18420	18430	3121	1494.60	548.00
18430	18440	3124	1495.70	548.40
18440	18450	3126	1496.70	548.80
18450	18460	3128	1497.70	549.20
18460	18470	3131	1498.80	549.50
18470	18480	3133	1499.80	549.90
18480	18490	3135	1500.80	550.30
18490	18500	3137	1501.90	550.70
$18500	18510	$3140	$1502.90	$ 551.10
18510	18520	3142	1503.90	551.40
18520	18530	3144	1505.00	551.80
18530	18540	3147	1506.00	552.20
18540	18550	3149	1507.00	552.60
18550	18560	3151	1508.10	553.00
18560	18570	3154	1509.10	553.30
18570	18580	3156	1510.20	553.70
18580	18590	3158	1511.20	554.10
18590	18600	3160	1512.20	554.50
$18600	18610	$3163	$1513.30	$ 554.90
18610	18620	3165	1514.30	555.20
18620	18630	3167	1515.30	555.60
18630	18640	3170	1516.40	556.00
18640	18650	3172	1517.40	556.40
18650	18660	3174	1518.40	556.80
18660	18670	3177	1519.50	557.10
18670	18680	3179	1520.50	557.50
18680	18690	3181	1521.50	557.90
18690	18700	3183	1522.60	558.30
$18700	18710	$3186	$1523.60	$ 558.70
18710	18720	3188	1524.60	559.00
18720	18730	3190	1525.70	559.40
18730	18740	3193	1526.70	559.80
18740	18750	3195	1527.70	560.20
18750	18760	3197	1528.80	560.60
18760	18770	3200	1529.80	560.90
18770	18780	3202	1530.90	561.30
18780	18790	3204	1531.90	561.70
18790	18800	3206	1532.90	562.10
$18800	18810	$3209	$1534.00	$ 562.50
18810	18820	3211	1535.00	562.80
18820	18830	3213	1536.00	563.20
18830	18840	3216	1537.10	563.60
18840	18850	3218	1538.10	564.00
18850	18860	3220	1539.10	564.30
18860	18870	3223	1540.20	564.70
18870	18880	3225	1541.20	565.10
18880	18890	3227	1542.20	565.50
18890	18900	3229	1543.30	565.90
$18900	18910	$3232	$1544.30	$ 566.20
18910	18920	3234	1545.30	566.60
18920	18930	3236	1546.40	567.00
18930	18940	3239	1547.40	567.40
18940	18950	3241	1548.40	567.80
18950	18960	3243	1549.50	568.10
18960	18970	3246	1550.50	568.50
18970	18980	3248	1551.60	568.90
18980	18990	3250	1552.60	569.30
18990	19000	3252	1553.60	569.70

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$19000	19010	$3255	$1554.70	$ 570.00
19010	19020	3257	1555.70	570.40
19020	19030	3259	1556.70	570.80
19030	19040	3262	1557.80	571.20
19040	19050	3264	1558.80	571.60
19050	19060	3266	1559.80	571.90
19060	19070	3269	1560.90	572.30
19070	19080	3271	1561.90	572.70
19080	19090	3273	1562.90	573.10
19090	19100	3275	1564.00	573.50
$19100	19110	$3278	$1565.00	$ 573.80
19110	19120	3280	1566.00	574.20
19120	19130	3282	1567.10	574.60
19130	19140	3285	1568.10	575.00
19140	19150	3287	1569.10	575.40
19150	19160	3289	1570.20	575.70
19160	19170	3292	1571.20	576.10
19170	19180	3294	1572.30	576.50
19180	19190	3296	1573.30	576.90
19190	19200	3298	1574.30	577.30
$19200	19210	$3301	$1575.40	$ 577.60
19210	19220	3303	1576.40	578.00
19220	19230	3305	1577.40	578.40
19230	19240	3308	1578.50	578.80
19240	19250	3310	1579.50	579.10
19250	19260	3312	1580.50	579.50
19260	19270	3315	1581.60	579.90
19270	19280	3317	1582.60	580.30
19280	19290	3319	1583.60	580.70
19290	19300	3321	1584.70	581.00
$19300	19310	$3324	$1585.70	$ 581.40
19310	19320	3326	1586.70	581.80
19320	19330	3328	1587.80	582.20
19330	19340	3331	1588.80	582.60
19340	19350	3333	1589.80	582.90
19350	19360	3335	1590.90	583.30
19360	19370	3338	1591.90	583.70
19370	19380	3340	1593.00	584.10
19380	19390	3342	1594.00	584.50
19390	19400	3344	1595.00	584.80
$19400	19410	$3347	$1596.10	$ 585.20
19410	19420	3349	1597.10	585.60
19420	19430	3351	1598.10	586.00
19430	19440	3354	1599.20	586.40
19440	19450	3356	1600.20	586.70
19450	19460	3358	1601.20	587.10
19460	19470	3361	1602.30	587.50
19470	19480	3363	1603.30	587.90
19480	19490	3365	1604.30	588.30
19490	19500	3367	1605.40	588.60
$19500	19510	$3370	$1606.40	$ 589.00
19510	19520	3372	1607.40	589.40
19520	19530	3374	1608.50	589.80
19530	19540	3377	1609.50	590.20
19540	19550	3379	1610.50	590.50
19550	19560	3381	1611.60	590.90
19560	19570	3384	1612.60	591.30
19570	19580	3386	1613.70	591.70
19580	19590	3388	1614.70	592.10
19590	19600	3390	1615.70	592.40
$19600	19610	$3393	$1616.80	$ 592.80
19610	19620	3395	1617.80	593.20
19620	19630	3397	1618.80	593.60
19630	19640	3400	1619.90	593.90
19640	19650	3402	1620.90	594.30
19650	19660	3404	1621.90	594.70
19660	19670	3407	1623.00	595.10
19670	19680	3409	1624.00	595.50
19680	19690	3411	1625.00	595.80
19690	19700	3413	1626.10	596.20
$19700	19710	$3416	$1627.10	$ 596.60
19710	19720	3418	1628.10	597.00
19720	19730	3420	1629.20	597.40
19730	19740	3423	1630.20	597.70
19740	19750	3425	1631.20	598.10
19750	19760	3427	1632.30	598.50
19760	19770	3430	1633.30	598.90
19770	19780	3432	1634.40	599.30
19780	19790	3434	1635.40	599.60
19790	19800	3436	1636.40	600.00
$19800	19810	$3439	$1637.50	$ 600.40
19810	19820	3441	1638.50	600.80
19820	19830	3443	1639.50	601.20
19830	19840	3446	1640.60	601.50
19840	19850	3448	1641.60	601.90
19850	19860	3450	1642.60	602.30
19860	19870	3453	1643.70	602.70
19870	19880	3455	1644.70	603.10
19880	19890	3457	1645.70	603.40
19890	19900	3459	1646.80	603.80
$19900	19910	$3462	$1647.80	$ 604.20
19910	19920	3464	1648.80	604.60
19920	19930	3466	1649.90	605.00
19930	19940	3469	1650.90	605.30
19940	19950	3471	1651.90	605.70
19950	19960	3473	1653.00	606.10
19960	19970	3476	1654.00	606.50
19970	19980	3478	1655.10	606.90
19980	19990	3480	1656.10	607.20
19990	20000	3482	1657.10	607.60

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Québec Abatement
$20000	20010	$3485	$1658.20	$ 608.00
20010	20020	3487	1659.20	608.40
20020	20030	3489	1660.20	608.70
20030	20040	3492	1661.30	609.10
20040	20050	3494	1662.30	609.50
20050	20060	3496	1663.30	609.90
20060	20070	3499	1664.40	610.30
20070	20080	3501	1665.40	610.60
20080	20090	3503	1666.40	611.00
20090	20100	3505	1667.50	611.40
$20100	20110	$3508	$1668.50	$ 611.80
20110	20120	3510	1669.50	612.20
20120	20130	3512	1670.60	612.50
20130	20140	3515	1671.60	612.90
20140	20150	3517	1672.60	613.30
20150	20160	3519	1673.70	613.70
20160	20170	3522	1674.70	614.10
20170	20180	3524	1675.80	614.40
20180	20190	3526	1676.80	614.80
20190	20200	3528	1677.80	615.20
$20200	20210	$3531	$1678.90	$ 615.60
20210	20220	3533	1679.90	616.00
20220	20230	3535	1680.90	616.30
20230	20240	3538	1682.00	616.70
20240	20250	3540	1683.00	617.10
20250	20260	3542	1684.00	617.50
20260	20270	3545	1685.10	617.90
20270	20280	3547	1686.10	618.20
20280	20290	3549	1687.10	618.60
20290	20300	3551	1688.20	619.00
$20300	20310	$3554	$1689.20	$ 619.40
20310	20320	3556	1690.20	619.80
20320	20330	3558	1691.30	620.10
20330	20340	3561	1692.30	620.50
20340	20350	3563	1693.30	620.90
20350	20360	3565	1694.40	621.30
20360	20370	3568	1695.40	621.70
20370	20380	3570	1696.50	622.00
20380	20390	3572	1697.50	622.40
20390	20400	3574	1698.50	622.80
$20400	20410	$3577	$1699.60	$ 623.20
20410	20420	3579	1700.60	623.50
20420	20430	3581	1701.60	623.90
20430	20440	3584	1702.70	624.30
20440	20450	3586	1703.70	624.70
20450	20460	3588	1704.70	625.10
20460	20470	3591	1705.80	625.40
20470	20480	3593	1706.80	625.80
20480	20490	3595	1707.80	626.20
20490	20500	3597	1708.90	626.60
$20500	20510	$3600	$1709.90	$ 627.00
20510	20520	3602	1710.90	627.30
20520	20530	3604	1712.00	627.70
20530	20540	3607	1713.00	628.10
20540	20550	3609	1714.00	628.50
20550	20560	3611	1715.10	628.90
20560	20570	3614	1716.10	629.20
20570	20580	3616	1717.20	629.60
20580	20590	3618	1718.20	630.00
20590	20600	3620	1719.20	630.40
$20600	20610	$3623	$1720.30	$ 630.80
20610	20620	3625	1721.30	631.10
20620	20630	3627	1722.30	631.50
20630	20640	3630	1723.40	631.90
20640	20650	3632	1724.40	632.30
20650	20660	3634	1725.40	632.70
20660	20670	3637	1726.50	633.00
20670	20680	3639	1727.50	633.40
20680	20690	3641	1728.50	633.80
20690	20700	3643	1729.60	634.20
$20700	20710	$3646	$1730.60	$ 634.60
20710	20720	3648	1731.60	634.90
20720	20730	3650	1732.70	635.30
20730	20740	3653	1733.70	635.70
20740	20750	3655	1734.70	636.10
20750	20760	3657	1735.80	636.50
20760	20770	3660	1736.80	636.80
20770	20780	3662	1737.90	637.20
20780	20790	3664	1738.90	637.60
20790	20800	3666	1739.90	638.00
$20800	20810	$3669	$1741.00	$ 638.40
20810	20820	3671	1742.00	638.70
20820	20830	3673	1743.00	639.10
20830	20840	3676	1744.10	639.50
20840	20850	3678	1745.10	639.90
20850	20860	3680	1746.10	640.20
20860	20870	3683	1747.20	640.60
20870	20880	3685	1748.20	641.00
20880	20890	3687	1749.20	641.40
20890	20900	3689	1750.30	641.80
$20900	20910	$3692	$1751.30	$ 642.10
20910	20920	3694	1752.30	642.50
20920	20930	3696	1753.40	642.90
20930	20940	3699	1754.40	643.30
20940	20950	3701	1755.40	643.70
20950	20960	3703	1756.50	644.00
20960	20970	3706	1757.50	644.40
20970	20980	3708	1758.60	644.80
20980	20990	3710	1759.60	645.20
20990	21000	3712	1760.60	645.60

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Quebec Abatement
$21000	21010	$3715	$1761.70	$ 645.90
21010	21020	3717	1762.70	646.30
21020	21030	3719	1763.70	646.70
21030	21040	3722	1764.80	647.10
21040	21050	3724	1765.80	647.50
21050	21060	3726	1766.80	647.80
21060	21070	3729	1767.90	648.20
21070	21080	3731	1768.90	648.60
21080	21090	3733	1769.90	649.00
21090	21100	3735	1771.00	649.40
$21100	21110	$3738	$1772.00	$ 649.70
21110	21120	3740	1773.00	650.10
21120	21130	3742	1774.10	650.50
21130	21140	3745	1775.10	650.90
21140	21150	3747	1776.10	651.30
21150	21160	3749	1777.20	651.60
21160	21170	3752	1778.20	652.00
21170	21180	3754	1779.30	652.40
21180	21190	3756	1780.30	652.80
21190	21200	3758	1781.30	653.20
$21200	21210	$3761	$1782.40	$ 653.50
21210	21220	3763	1783.40	653.90
21220	21230	3765	1784.40	654.30
21230	21240	3768	1785.50	654.70
21240	21250	3770	1786.50	655.00
21250	21260	3772	1787.50	655.40
21260	21270	3775	1788.60	655.80
21270	21280	3777	1789.60	656.20
21280	21290	3779	1790.60	656.60
21290	21300	3781	1791.70	656.90
$21300	21310	$3784	$1792.70	$ 657.30
21310	21320	3786	1793.70	657.70
21320	21330	3788	1794.80	658.10
21330	21340	3791	1795.80	658.50
21340	21350	3793	1796.80	658.80
21350	21360	3795	1797.90	659.20
21360	21370	3798	1798.90	659.60
21370	21380	3800	1800.00	660.00
21380	21390	3802	1801.00	660.40
21390	21400	3804	1802.00	660.70
$21400	21410	$3807	$1803.10	$ 661.10
21410	21420	3809	1804.10	661.50
21420	21430	3811	1805.10	661.90
21430	21440	3814	1806.20	662.30
21440	21450	3816	1807.20	662.60
21450	21460	3818	1808.20	663.00
21460	21470	3821	1809.30	663.40
21470	21480	3823	1810.30	663.80
21480	21490	3825	1811.30	664.20
21490	21500	3827	1812.40	664.50
$21500	21510	$3830	$1813.40	$ 664.90
21510	21520	3832	1814.40	665.30
21520	21530	3834	1815.50	665.70
21530	21540	3837	1816.50	666.10
21540	21550	3839	1817.50	666.40
21550	21560	3841	1818.60	666.80
21560	21570	3844	1819.60	667.20
21570	21580	3846	1820.70	667.60
21580	21590	3848	1821.70	668.00
21590	21600	3850	1822.70	668.30
$21600	21610	$3853	$1823.80	$ 668.70
21610	21620	3855	1824.80	669.10
21620	21630	3857	1825.80	669.50
21630	21640	3860	1826.90	669.80
21640	21650	3862	1827.90	670.20
21650	21660	3864	1828.90	670.60
21660	21670	3867	1830.00	671.00
21670	21680	3869	1831.00	671.40
21680	21690	3871	1832.00	671.70
21690	21700	3873	1833.10	672.10
$21700	21710	$3876	$1834.10	$ 672.50
21710	21720	3878	1835.10	672.90
21720	21730	3880	1836.20	673.30
21730	21740	3883	1837.20	673.60
21740	21750	3885	1838.20	674.00
21750	21760	3887	1839.30	674.40
21760	21770	3890	1840.30	674.80
21770	21780	3892	1841.40	675.20
21780	21790	3894	1842.40	675.50
21790	21800	3896	1843.40	675.90
$21800	21810	$3899	$1844.50	$ 676.30
21810	21820	3901	1845.50	676.70
21820	21830	3903	1846.50	677.10
21830	21840	3906	1847.60	677.40
21840	21850	3908	1848.60	677.80
21850	21860	3910	1849.60	678.20
21860	21870	3913	1850.70	678.60
21870	21880	3915	1851.70	679.00
21880	21890	3917	1852.70	679.30
21890	21900	3919	1853.80	679.70
$21900	21910	$3922	$1854.80	$ 680.10
21910	21920	3924	1855.80	680.50
21920	21930	3926	1856.90	680.90
21930	21940	3929	1857.90	681.20
21940	21950	3931	1858.90	681.60
21950	21960	3933	1860.00	682.00
21960	21970	3936	1861.00	682.40
21970	21980	3938	1862.10	682.80
21980	21990	3940	1863.10	683.10
21990	22000	3942	1864.10	683.50

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Quebec Abatement
$22000	22010	$3945	$1865.20	$ 683.90
22010	22020	3947	1866.20	684.30
22020	22030	3949	1867.20	684.60
22030	22040	3952	1868.30	685.00
22040	22050	3954	1869.30	685.40
22050	22060	3956	1870.30	685.80
22060	22070	3959	1871.40	686.20
22070	22080	3961	1872.40	686.50
22080	22090	3963	1873.40	686.90
22090	22100	3965	1874.50	687.30
$22100	22110	$3968	$1875.50	$ 687.70
22110	22120	3970	1876.50	688.10
22120	22130	3972	1877.60	688.40
22130	22140	3975	1878.60	688.80
22140	22150	3977	1879.60	689.20
22150	22160	3979	1880.70	689.60
22160	22170	3982	1881.70	690.00
22170	22180	3984	1882.80	690.30
22180	22190	3986	1883.80	690.70
22190	22200	3988	1884.80	691.10
$22200	22210	$3991	$1885.90	$ 691.50
22210	22220	3993	1886.90	691.90
22220	22230	3995	1887.90	692.20
22230	22240	3998	1889.00	692.60
22240	22250	4000	1890.00	693.00
22250	22260	4002	1891.00	693.40
22260	22270	4005	1892.10	693.80
22270	22280	4007	1893.10	694.10
22280	22290	4009	1894.20	694.50
22290	22300	4012	1895.30	694.90
$22300	22310	$4014	$1896.40	$ 695.40
22310	22320	4017	1897.50	695.80
22320	22330	4019	1898.70	696.20
22330	22340	4022	1899.80	696.60
22340	22350	4024	1900.90	697.00
22350	22360	4027	1902.00	697.40
22360	22370	4029	1903.20	697.80
22370	22380	4032	1904.30	698.20
22380	22390	4034	1905.40	698.70
22390	22400	4037	1906.50	699.10
$22400	22410	$4039	$1907.70	$ 699.50
22410	22420	4042	1908.80	699.90
22420	22430	4044	1909.90	700.30
22430	22440	4047	1911.00	700.70
22440	22450	4049	1912.20	701.10
22450	22460	4052	1913.30	701.50
22460	22470	4054	1914.40	702.00
22470	22480	4057	1915.50	702.40
22480	22490	4059	1916.70	702.80
22490	22500	4062	1917.80	703.20
$22500	22510	$4064	$1918.90	$ 703.60
22510	22520	4067	1920.00	704.00
22520	22530	4069	1921.20	704.40
22530	22540	4072	1922.30	704.80
22540	22550	4074	1923.40	705.30
22550	22560	4077	1924.50	705.70
22560	22570	4079	1925.70	706.10
22570	22580	4082	1926.80	706.50
22580	22590	4084	1927.90	706.90
22590	22600	4087	1929.00	707.30
$22600	22610	$4089	$1930.20	$ 707.70
22610	22620	4092	1931.30	708.10
22620	22630	4094	1932.40	708.60
22630	22640	4097	1933.50	709.00
22640	22650	4099	1934.70	709.40
22650	22660	4102	1935.80	709.80
22660	22670	4104	1936.90	710.20
22670	22680	4107	1938.00	710.60
22680	22690	4109	1939.20	711.00
22690	22700	4112	1940.30	711.40
$22700	22710	$4114	$1941.40	$ 711.90
22710	22720	4117	1942.50	712.30
22720	22730	4119	1943.70	712.70
22730	22740	4122	1944.80	713.10
22740	22750	4124	1945.90	713.50
22750	22760	4127	1947.00	713.90
22760	22770	4129	1948.20	714.30
22770	22780	4132	1949.30	714.70
22780	22790	4134	1950.40	715.20
22790	22800	4137	1951.50	715.60
$22800	22810	$4139	$1952.70	$ 716.00
22810	22820	4142	1953.80	716.40
22820	22830	4144	1954.90	716.80
22830	22840	4147	1956.00	717.20
22840	22850	4149	1957.20	717.60
22850	22860	4152	1958.30	718.00
22860	22870	4154	1959.40	718.50
22870	22880	4157	1960.50	718.90
22880	22890	4159	1961.70	719.30
22890	22900	4162	1962.80	719.70
$22900	22910	$4164	$1963.90	$ 720.10
22910	22920	4167	1965.00	720.50
22920	22930	4169	1966.20	720.90
22930	22940	4172	1967.30	721.30
22940	22950	4174	1968.40	721.80
22950	22960	4177	1969.50	722.20
22960	22970	4179	1970.70	722.60
22970	22980	4182	1971.80	723.00
22980	22990	4184	1972.90	723.40
22990	23000	4187	1974.00	723.80

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Quebec Abatement
$23000	23010	$4189	$1975.20	$ 724.20
23010	23020	4192	1976.30	724.60
23020	23030	4194	1977.40	725.10
23030	23040	4197	1978.50	725.50
23040	23050	4199	1979.70	725.90
23050	23060	4202	1980.80	726.30
23060	23070	4204	1981.90	726.70
23070	23080	4207	1983.00	727.10
23080	23090	4209	1984.20	727.50
23090	23100	4212	1985.30	727.90
$23100	23110	$4214	$1986.40	$ 728.40
23110	23120	4217	1987.50	728.80
23120	23130	4219	1988.70	729.20
23130	23140	4222	1989.80	729.60
23140	23150	4224	1990.90	730.00
23150	23160	4227	1992.00	730.40
23160	23170	4229	1993.20	730.80
23170	23180	4232	1994.30	731.20
23180	23190	4234	1995.40	731.70
23190	23200	4237	1996.50	732.10
$23200	23210	$4239	$1997.70	$ 732.50
23210	23220	4242	1998.80	732.90
23220	23230	4244	1999.90	733.30
23230	23240	4247	2001.00	733.70
23240	23250	4249	2002.20	734.10
23250	23260	4252	2003.30	734.50
23260	23270	4254	2004.40	735.00
23270	23280	4257	2005.50	735.40
23280	23290	4259	2006.70	735.80
23290	23300	4262	2007.80	736.20
$23300	23310	$4264	$2008.90	$ 736.60
23310	23320	4267	2010.00	737.00
23320	23330	4269	2011.20	737.40
23330	23340	4272	2012.30	737.80
23340	23350	4274	2013.40	738.30
23350	23360	4277	2014.50	738.70
23360	23370	4279	2015.70	739.10
23370	23380	4282	2016.80	739.50
23380	23390	4284	2017.90	739.90
23390	23400	4287	2019.00	740.30
$23400	23410	$4289	$2020.20	$ 740.70
23410	23420	4292	2021.30	741.10
23420	23430	4294	2022.40	741.60
23430	23440	4297	2023.50	742.00
23440	23450	4299	2024.70	742.40
23450	23460	4302	2025.80	742.80
23460	23470	4304	2026.90	743.20
23470	23480	4307	2028.00	743.60
23480	23490	4309	2029.20	744.00
23490	23500	4312	2030.30	744.40
$23500	23510	$4314	$2031.40	$ 744.90
23510	23520	4317	2032.50	745.30
23520	23530	4319	2033.70	745.70
23530	23540	4322	2034.80	746.10
23540	23550	4324	2035.90	746.50
23550	23560	4327	2037.00	746.90
23560	23570	4329	2038.20	747.30
23570	23580	4332	2039.30	747.70
23580	23590	4334	2040.40	748.20
23590	23600	4337	2041.50	748.60
$23600	23610	$4339	$2042.70	$ 749.00
23610	23620	4342	2043.80	749.40
23620	23630	4344	2044.90	749.80
23630	23640	4347	2046.00	750.20
23640	23650	4349	2047.20	750.60
23650	23660	4352	2048.30	751.00
23660	23670	4354	2049.40	751.50
23670	23680	4357	2050.50	751.90
23680	23690	4359	2051.70	752.30
23690	23700	4362	2052.80	752.70
$23700	23710	$4364	$2053.90	$ 753.10
23710	23720	4367	2055.00	753.50
23720	23730	4369	2056.20	753.90
23730	23740	4372	2057.30	754.30
23740	23750	4374	2058.40	754.80
23750	23760	4377	2059.50	755.20
23760	23770	4379	2060.70	755.60
23770	23780	4382	2061.80	756.00
23780	23790	4384	2062.90	756.40
23790	23800	4387	2064.00	756.80
$23800	23810	$4389	$2065.20	$ 757.20
23810	23820	4392	2066.30	757.60
23820	23830	4394	2067.40	758.10
23830	23840	4397	2068.80	758.50
23840	23850	4399	2069.70	758.90
23850	23860	4402	2070.80	759.30
23860	23870	4404	2071.90	759.70
23870	23880	4407	2073.00	760.10
23880	23890	4409	2074.20	760.50
23890	23900	4412	2075.30	760.90
$23900	23910	$4414	$2076.40	$ 761.40
23910	23920	4417	2077.50	761.80
23920	23930	4419	2078.70	762.20
23930	23940	4422	2079.80	762.60
23940	23950	4424	2080.90	763.00
23950	23960	4427	2082.00	763.40
23960	23970	4429	2083.20	763.80
23970	23980	4432	2084.30	764.20
23980	23990	4434	2085.40	764.70
23990	24000	4437	2086.50	765.10

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Quebec Abatement
$24000	24010	$4439	$2087.70	$ 765.50
24010	24020	4442	2088.80	765.90
24020	24030	4444	2089.90	766.30
24030	24040	4447	2091.00	766.70
24040	24050	4449	2092.20	767.10
24050	24060	4452	2093.30	767.50
24060	24070	4454	2094.40	768.00
24070	24080	4457	2095.50	768.40
24080	24090	4459	2096.70	768.80
24090	24100	4462	2097.80	769.20
$24100	24110	$4464	$2098.90	$ 769.60
24110	24120	4467	2100.00	770.00
24120	24130	4469	2101.20	770.40
24130	24140	4472	2102.30	770.80
24140	24150	4474	2103.40	771.30
24150	24160	4477	2104.50	771.70
24160	24170	4479	2105.70	772.10
24170	24180	4482	2106.80	772.50
24180	24190	4484	2107.90	772.90
24190	24200	4487	2109.00	773.30
$24200	24210	$4489	$2110.20	$ 773.70
24210	24220	4492	2111.30	774.10
24220	24230	4494	2112.40	774.60
24230	24240	4497	2113.50	775.00
24240	24250	4499	2114.70	775.40
24250	24260	4502	2115.80	775.80
24260	24270	4504	2116.90	776.20
24270	24280	4507	2118.00	776.60
24280	24290	4509	2119.20	777.00
24290	24300	4512	2120.30	777.40
$24300	24310	$4514	$2121.40	$ 777.90
24310	24320	4517	2122.50	778.30
24320	24330	4519	2123.70	778.70
24330	24340	4522	2124.80	779.10
24340	24350	4524	2125.90	779.50
24350	24360	4527	2127.00	779.90
24360	24370	4529	2128.20	780.30
24370	24380	4532	2129.30	780.70
24380	24390	4534	2130.40	781.20
24390	24400	4537	2131.50	781.60
$24400	24410	$4539	$2132.70	$ 782.00
24410	24420	4542	2133.80	782.40
24420	24430	4544	2134.90	782.80
24430	24440	4547	2136.00	783.20
24440	24450	4549	2137.20	783.60
24450	24460	4552	2138.30	784.00
24460	24470	4554	2139.40	784.50
24470	24480	4557	2140.50	784.90
24480	24490	4559	2141.70	785.30
24490	24500	4562	2142.80	785.70
$24500	24510	$4564	$2143.90	$ 786.10
24510	24520	4567	2145.00	786.50
24520	24530	4569	2146.20	786.90
24530	24540	4572	2147.30	787.30
24540	24550	4574	2148.40	787.80
24550	24560	4577	2149.50	788.20
24560	24570	4579	2150.70	788.60
24570	24580	4582	2151.80	789.00
24580	24590	4584	2152.90	789.40
24590	24600	4587	2154.00	789.80
$24600	24610	$4589	$2155.20	$ 790.20
24610	24620	4592	2156.30	790.60
24620	24630	4594	2157.40	791.10
24630	24640	4597	2158.50	791.50
24640	24650	4599	2159.70	791.90
24650	24660	4602	2160.80	792.30
24660	24670	4604	2161.90	792.70
24670	24680	4607	2163.00	793.10
24680	24690	4609	2164.20	793.50
24690	24700	4612	2165.30	793.90
$24700	24710	$4614	$2166.40	$ 794.40
24710	24720	4617	2167.50	794.80
24720	24730	4619	2168.70	795.20
24730	24740	4622	2169.80	795.60
24740	24750	4624	2170.90	796.00
24750	24760	4627	2172.00	796.40
24760	24770	4629	2173.20	796.80
24770	24780	4632	2174.30	797.20
24780	24790	4634	2175.40	797.70
24790	24800	4637	2176.50	798.10
$24800	24810	$4639	$2177.70	$ 798.50
24810	24820	4642	2178.80	798.90
24820	24830	4644	2179.90	799.30
24830	24840	4647	2181.00	799.70
24840	24850	4649	2182.20	800.10
24850	24860	4652	2183.30	800.50
24860	24870	4654	2184.40	801.00
24870	24880	4657	2185.50	801.40
24880	24890	4659	2186.70	801.80
24890	24900	4662	2187.80	802.20
$24900	24910	$4664	$2188.90	$ 802.60
24910	24920	4667	2190.00	803.00
24920	24930	4669	2191.20	803.40
24930	24940	4672	2192.30	803.80
24940	24950	4674	2193.40	804.30
24950	24960	4677	2194.50	804.70
24960	24970	4679	2195.70	805.10
24970	24980	4682	2196.80	805.50
24980	24990	4684	2197.90	805.90
24990	25000	4687	2199.00	806.30

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Quebec Abatement
$25000	25010	$4689	$2200.20	$ 806.70
25010	25020	4692	2201.30	807.10
25020	25030	4694	2202.40	807.60
25030	25040	4697	2203.50	808.00
25040	25050	4699	2204.70	808.40
25050	25060	4702	2205.80	808.80
25060	25070	4704	2206.90	809.20
25070	25080	4707	2208.00	809.60
25080	25090	4709	2209.20	810.00
25090	25100	4712	2210.30	810.40
$25100	25110	$4714	$2211.40	$ 810.90
25110	25120	4717	2212.50	811.30
25120	25130	4719	2213.70	811.70
25130	25140	4722	2214.80	812.10
25140	25150	4724	2215.90	812.50
25150	25160	4727	2217.00	812.90
25160	25170	4729	2218.20	813.30
25170	25180	4732	2219.30	813.70
25180	25190	4734	2220.40	814.20
25190	25200	4737	2221.50	814.60
$25200	25210	$4739	$2222.70	$ 815.00
25210	25220	4742	2223.80	815.40
25220	25230	4744	2224.90	815.80
25230	25240	4747	2226.00	816.20
25240	25250	4749	2227.20	816.60
25250	25260	4752	2228.30	817.00
25260	25270	4754	2229.40	817.50
25270	25280	4757	2230.50	817.90
25280	25290	4759	2231.70	818.30
25290	25300	4762	2232.80	818.70
$25300	25310	$4764	$2233.90	$ 819.10
25310	25320	4767	2235.00	819.50
25320	25330	4769	2236.20	819.90
25330	25340	4772	2237.30	820.30
25340	25350	4774	2238.40	820.80
25350	25360	4777	2239.50	821.20
25360	25370	4779	2240.70	821.60
25370	25380	4782	2241.80	822.00
25380	25390	4784	2242.90	822.40
25390	25400	4787	2244.00	822.80
$25400	25410	$4789	$2245.20	$ 823.20
25410	25420	4792	2246.30	823.60
25420	25430	4794	2247.40	824.10
25430	25440	4797	2248.50	824.50
25440	25450	4799	2249.70	824.90
25450	25460	4802	2250.80	825.30
25460	25470	4804	2251.90	825.70
25470	25480	4807	2253.00	826.10
25480	25490	4809	2254.20	826.50
25490	25500	4812	2255.30	826.90
$25500	25510	$4814	$2256.40	$ 827.40
25510	25520	4817	2257.50	827.80
25520	25530	4819	2258.70	828.20
25530	25540	4822	2259.80	828.60
25540	25550	4824	2260.90	829.00
25550	25560	4827	2262.00	829.40
25560	25570	4829	2263.20	829.80
25570	25580	4832	2264.30	830.20
25580	25590	4834	2265.40	830.70
25590	25600	4837	2266.50	831.10
$25600	25610	$4839	$2267.70	$ 831.50
25610	25620	4842	2268.80	831.90
25620	25630	4844	2269.90	832.30
25630	25640	4847	2271.00	832.70
25640	25650	4849	2272.20	833.10
25650	25660	4852	2273.30	833.50
25660	25670	4854	2274.40	834.00
25670	25680	4857	2275.50	834.40
25680	25690	4859	2276.70	834.80
25690	25700	4862	2277.80	835.20
$25700	25710	$4864	$2278.90	$ 835.60
25710	25720	4867	2280.00	836.00
25720	25730	4869	2281.20	836.40
25730	25740	4872	2282.30	836.80
25740	25750	4874	2283.40	837.30
25750	25760	4877	2284.50	837.70
25760	25770	4879	2285.70	838.10
25770	25780	4882	2286.80	838.50
25780	25790	4884	2287.90	838.90
25790	25800	4887	2289.00	839.30
$25800	25810	$4889	$2290.20	$ 839.70
25810	25820	4892	2291.30	840.10
25820	25830	4894	2292.40	840.60
25830	25840	4897	2293.50	841.00
25840	25850	4899	2294.70	841.40
25850	25860	4902	2295.80	841.80
25860	25870	4904	2296.90	842.20
25870	25880	4907	2298.00	842.60
25880	25890	4909	2299.20	843.00
25890	25900	4912	2300.30	843.40
$25900	25910	$4914	$2301.40	$ 843.90
25910	25920	4917	2302.50	844.30
25920	25930	4919	2303.70	844.70
25930	25940	4922	2304.80	845.10
25940	25950	4924	2305.90	845.50
25950	25960	4927	2307.00	845.90
25960	25970	4929	2308.20	846.30
25970	25980	4932	2309.30	846.70
25980	25990	4934	2310.40	847.20
25990	26000	4937	2311.50	847.60

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Quebec Abatement
$26000	26010	$4939	$2312.70	$ 848.00
26010	26020	4942	2313.80	848.40
26020	26030	4944	2314.90	848.80
26030	26040	4947	2316.00	849.20
26040	26050	4949	2317.20	849.60
26050	26060	4952	2318.30	850.00
26060	26070	4954	2319.40	850.50
26070	26080	4957	2320.50	850.90
26080	26090	4959	2321.70	851.30
26090	26100	4962	2322.80	851.70
$26100	26110	$4964	$2323.90	$ 852.10
26110	26120	4967	2325.00	852.50
26120	26130	4969	2326.20	852.90
26130	26140	4972	2327.30	853.30
26140	26150	4974	2328.40	853.80
26150	26160	4977	2329.50	854.20
26160	26170	4979	2330.70	854.60
26170	26180	4982	2331.80	855.00
26180	26190	4984	2332.90	855.40
26190	26200	4987	2334.00	855.80
$26200	26210	$4989	$2335.20	$ 856.20
26210	26220	4992	2336.30	856.60
26220	26230	4994	2337.40	857.10
26230	26240	4997	2338.50	857.50
26240	26250	4999	2339.70	857.90
26250	26260	5002	2340.80	858.30
26260	26270	5004	2341.90	858.70
26270	26280	5007	2343.00	859.10
26280	26290	5009	2344.20	895.50
26290	26300	5012	2345.30	859.90
$26300	26310	$5014	$2346.40	$ 860.40
26310	26320	5017	2347.50	860.80
26320	26330	5019	2348.70	861.20
26330	26340	5022	2349.80	861.60
26340	26350	5024	2350.90	862.00
26350	26360	5027	2352.00	862.40
26360	26370	5029	2353.20	862.80
26370	26380	5032	2354.30	863.20
26380	26390	5034	2355.40	863.70
26390	26400	5037	2356.50	864.10
$26400	26410	$5039	$2357.70	$ 864.50
26410	26420	5042	2358.80	864.90
26420	26430	5044	2359.90	865.30
26430	26440	5047	2361.00	865.70
26440	26450	5049	2362.20	866.10
26450	26460	5052	2363.30	866.50
26460	26470	5054	2364.40	867.00
26470	26480	5057	2365.50	867.40
26480	26490	5059	2366.70	867.80
26490	26500	5062	2367.80	868.20
$26500	26510	$5064	$2368.90	$ 868.60
26510	26520	5067	2370.00	869.00
26520	26530	5069	2371.20	869.40
26530	26540	5072	2372.30	869.80
26540	26550	5074	2373.40	870.30
26550	26560	5077	2374.50	870.70
26560	26570	5079	2375.70	871.10
26570	26580	5082	2376.80	871.50
26580	26590	5084	2377.90	871.90
26590	26600	5087	2379.00	872.30
$26600	26610	$5089	$2380.20	$ 872.70
26610	26620	5092	2381.30	873.10
26620	26630	5094	2382.40	873.60
26630	26640	5097	2383.50	874.00
26640	26650	5099	2384.70	874.40
26650	26660	5102	2385.80	874.80
26660	26670	5104	2386.90	875.20
26670	26680	5107	2388.00	875.60
26680	26690	5109	2389.20	876.00
26690	26700	5112	2390.30	876.40
$26700	26710	$5114	$2391.40	$ 876.90
26710	26720	5117	2392.50	877.30
26720	26730	5119	2393.70	877.70
26730	26740	5122	2394.80	878.10
26740	26750	5124	2395.90	878.50
26750	26760	5127	2397.00	878.90
26760	26770	5129	2398.20	879.30
26770	26780	5132	2399.30	879.70
26780	26790	5134	2400.40	880.20
26790	26800	5137	2401.50	880.60
$26800	26810	$5139	$2402.70	$ 881.00
26810	26820	5142	2403.80	881.40
26820	26830	5144	2404.90	881.80
26830	26840	5147	2406.00	882.20
26840	26850	5149	2407.20	882.60
26850	26860	5152	2408.30	883.00
26860	26870	5154	2409.40	883.50
26870	26880	5157	2410.50	883.90
26880	26890	5159	2411.70	884.30
26890	26900	5162	2412.80	884.70
$26900	26910	$5164	$2413.90	$ 885.10
26910	26920	5167	2415.00	885.50
26920	26930	5169	2416.20	885.90
26930	26940	5172	2417.30	886.30
26940	26950	5174	2418.40	886.80
26950	26960	5177	2419.50	887.20
26960	26970	5179	2420.70	887.60
26970	26980	5182	2421.80	888.00
26980	26990	5184	2422.90	888.40
26990	27000	5187	2424.00	888.80

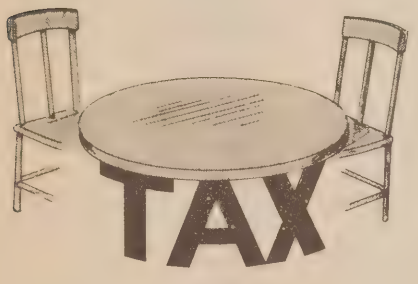
Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Quebec Abatement
$27000	27010	$5189	$2425.20	$ 889.20
27010	27020	5192	2426.30	889.60
27020	27030	5194	2427.40	890.10
27030	27040	5197	2428.50	890.50
27040	27050	5199	2429.70	890.90
27050	27060	5202	2430.80	891.30
27060	27070	5204	2431.90	891.70
27070	27080	5207	2433.00	892.10
27080	27090	5209	2434.20	892.50
27090	27100	5212	2435.30	892.90
$27100	27110	$5214	$2436.40	$ 893.40
27110	27120	5217	2437.50	893.80
27120	27130	5219	2438.70	894.20
27130	27140	5222	2439.80	894.60
27140	27150	5224	2440.90	895.00
27150	27160	5227	2442.00	895.40
27160	27170	5229	2443.20	895.80
27170	27180	5232	2444.30	896.20
27180	27190	5234	2445.40	896.70
27190	27200	5237	2446.50	897.10
$27200	27210	$5239	$2447.70	$ 897.50
27210	27220	5242	2448.80	897.90
27220	27230	5244	2449.90	898.30
27230	27240	5247	2451.00	898.70
27240	27250	5249	2452.20	899.10
27250	27260	5252	2453.30	899.50
27260	27270	5254	2454.40	900.00
27270	27280	5257	2455.50	900.40
27280	27290	5259	2456.70	900.80
27290	27300	5262	2457.80	901.20
$27300	27310	$5264	$2458.90	$ 901.60
27310	27320	5267	2460.00	902.00
27320	27330	5269	2461.20	902.40
27330	27340	5272	2462.30	902.80
27340	27350	5274	2463.40	903.30
27350	27360	5277	2464.50	903.70
27360	27370	5279	2465.70	904.10
27370	27380	5282	2466.80	904.50
27380	27390	5284	2467.90	904.90
27390	27400	5287	2469.00	905.30
$27400	27410	$5289	$2470.20	$ 905.70
27410	27420	5292	2471.30	906.10
27420	27430	5294	2472.40	906.60
27430	27440	5297	2473.50	907.00
27440	27450	5299	2474.70	907.40
27450	27460	5302	2475.80	907.80
27460	27470	5304	2476.90	908.20
27470	27480	5307	2478.00	908.60
27480	27490	5309	2479.20	909.00
27490	27500	5312	2480.30	909.40
$27500	27510	$5314	$2481.40	$ 909.90
27510	27520	5317	2482.50	910.30
27520	27530	5319	2483.70	910.70
27530	27540	5322	2484.80	911.10
27540	27550	5324	2485.90	911.50
27550	27560	5327	2487.00	911.90
27560	27570	5329	2488.20	912.30
27570	27580	5332	2489.30	912.70
27580	27590	5334	2490.40	913.20
27590	27600	5337	2491.50	913.60
$27600	27610	$5339	$2492.70	$ 914.00
27610	27620	5342	2493.80	914.40
27620	27630	5344	2494.90	914.80
27630	27640	5347	2496.00	915.20
27640	27650	5349	2497.20	915.60
27650	27660	5352	2498.30	916.00
27660	27670	5354	2499.40	916.50
27670	27680	5357	2500.50	916.90
27680	27690	5359	2501.70	917.30
27690	27700	5362	2502.80	917.70
$27700	27710	$5364	$2503.90	$ 918.10
27710	27720	5367	2505.00	918.50
27720	27730	5369	2506.20	918.90
27730	27740	5372	2507.30	919.30
27740	27750	5374	2508.40	919.80
27750	27760	5377	2509.50	920.20
27760	27770	5379	2510.70	920.60
27770	27780	5382	2511.80	921.00
27780	27790	5384	2512.90	921.40
27790	27800	5387	2514.00	921.80
$27800	27810	$5389	$2515.20	$ 922.20
27810	27820	5392	2516.30	922.60
27820	27830	5394	2517.40	923.10
27830	27840	5397	2518.50	923.50
27840	27850	5399	2519.70	923.90
27850	27860	5402	2520.80	924.30
27860	27870	5404	2521.90	924.70
27870	27880	5407	2523.00	925.10
27880	27890	5409	2524.20	925.50
27890	27900	5412	2525.30	925.90
$27900	27910	$5414	$2526.40	$ 926.40
27910	27920	5417	2527.50	926.80
27920	27930	5419	2528.70	927.20
27930	27940	5422	2529.80	927.60
27940	27950	5424	2530.90	928.00
27950	27960	5427	2532.00	928.40
27960	27970	5429	2533.20	928.80
27970	27980	5432	2534.30	929.20
27980	27990	5434	2535.40	929.70
27990	28000	5437	2536.50	930.10

Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Quebec Abatement
$28000	28010	$5439	$2537.70	$ 930.50
28010	28020	5442	2538.80	930.90
28020	28030	5444	2539.90	931.30
28030	28040	5447	2541.00	931.70
28040	28050	5449	2542.20	932.10
28050	28060	5452	2543.30	932.50
28060	28070	5454	2544.40	933.00
28070	28080	5457	2545.50	933.40
28080	28090	5459	2546.70	933.80
28090	28100	5462	2547.80	934.20
$28100	28110	$5464	$2548.90	$ 934.60
28110	28120	5467	2550.00	935.00
28120	28130	5469	2551.20	935.40
28130	28140	5472	2552.30	935.80
28140	28150	5474	2553.40	936.30
28150	28160	5477	2554.50	936.70
28160	28170	5479	2555.70	937.10
28170	28180	5482	2556.80	937.50
28180	28190	5484	2557.90	937.90
28190	28200	5487	2559.00	938.30
$28200	28210	$5489	$2560.20	$ 938.70
28210	28220	5492	2561.30	939.10
28220	28230	5494	2562.40	939.60
28230	28240	5497	2563.50	940.00
28240	28250	5499	2564.70	940.40
28250	28260	5502	2565.80	940.80
28260	28270	5504	2566.90	941.20
28270	28280	5507	2568.00	941.60
28280	28290	5509	2569.20	942.00
28290	28300	5512	2570.30	942.40
$28300	28310	$5514	$2571.40	$ 942.90
28310	28320	5517	2572.50	943.30
28320	28330	5519	2573.70	943.70
28330	28340	5522	2574.80	944.10
28340	28350	5524	2575.90	944.50
28350	28360	5527	2577.00	944.90
28360	28370	5529	2578.20	945.30
28370	28380	5532	2579.30	945.70
28380	28390	5534	2580.40	946.20
28390	28400	5537	2581.50	946.60
$28400	28410	$5539	$2582.70	$ 947.00
28410	28420	5542	2583.80	947.40
28420	28430	5544	2584.90	947.80
28430	28440	5547	2586.00	948.20
28440	28450	5549	2587.20	948.60
28450	28460	5552	2588.30	949.00
28460	28470	5554	2589.40	949.50
28470	28480	5557	2590.50	949.90
28480	28490	5559	2591.70	950.30
28490	28500	5562	2592.80	950.70
$28500	28510	$5564	$2593.90	$ 951.10
28510	28520	5567	2595.00	951.50
28520	28530	5569	2596.20	951.90
28530	28540	5572	2597.30	952.30
28540	28550	5574	2598.40	952.80
28550	28560	5577	2599.50	953.20
28560	28570	5579	2600.70	953.60
28570	28580	5582	2601.80	954.00
28580	28590	5584	2602.90	954.40
28590	28600	5587	2604.00	954.80
$28600	28610	$5589	$2605.20	$ 955.20
28610	28620	5592	2606.30	955.60
28620	28630	5594	2607.40	956.10
28630	28640	5597	2608.50	956.50
28640	28650	5599	2609.70	956.90
28650	28660	5602	2610.80	957.30
28660	28670	5604	2611.90	957.70
28670	28680	5607	2613.00	958.10
28680	28690	5609	2614.20	958.50
28690	28700	5612	2615.30	958.90
$28700	28710	$5614	$2616.40	$ 959.40
28710	28720	5617	2617.50	959.80
28720	28730	5619	2618.70	960.20
28730	28740	5622	2619.80	960.60
28740	28750	5624	2620.90	961.00
28750	28760	5627	2622.00	961.40
28760	28770	5629	2623.20	961.80
28770	28780	5632	2624.30	962.20
28780	28790	5634	2625.40	962.70
28790	28800	5637	2626.50	963.10
$28800	28810	$5639	$2627.70	$ 963.50
28810	28820	5642	2628.80	963.90
28820	28830	5644	2629.90	964.30
28830	28840	5647	2631.00	964.70
28840	28850	5649	2632.20	965.10
28850	28860	5652	2633.30	965.50
28860	28870	5654	2634.40	966.00
28870	28880	5657	2635.50	966.40
28880	28890	5659	2636.70	966.80
28890	28900	5662	2637.80	967.20
$28900	28910	$5664	$2638.90	$ 967.60
28910	28920	5667	2640.00	968.00
28920	28930	5669	2641.20	968.40
28930	28940	5672	2642.30	968.80
28940	28950	5674	2643.40	969.30
28950	28960	5677	2644.50	969.70
28960	28970	5679	2645.70	970.10
28970	28980	5682	2646.80	970.50
28980	28990	5684	2647.90	970.90
28990	29000	5687	2649.00	971.30

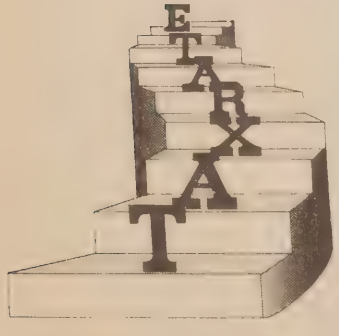
Taxable Income: over	not over	Federal Tax	Provincial Tax Payable	Refundable Quebec Abatement
$29000	29010	$5689	$2650.20	$ 971.70
29010	29020	5692	2651.30	972.10
29020	29030	5694	2652.40	972.60
29030	29040	5697	2653.50	973.00
29040	29050	5699	2654.70	973.40
29050	29060	5702	2655.80	973.80
29060	29070	5704	2656.90	974.20
29070	29080	5707	2658.00	974.60
29080	29090	5709	2659.20	975.00
29090	29100	5712	2660.30	975.40
$29100	29110	$5714	$2661.40	$ 975.90
29110	29120	5717	2662.50	976.30
29120	29130	5719	2663.70	976.70
29130	29140	5722	2664.80	977.10
29140	29150	5724	2665.90	977.50
29150	29160	5727	2667.00	977.90
29160	29170	5729	2668.20	978.30
29170	29180	5732	2669.30	978.70
29180	29190	5734	2670.40	979.20
29190	29200	5737	2671.50	979.60
$29200	29210	$5739	$2672.70	$ 980.00
29210	29220	5742	2673.80	980.40
29220	29230	5744	2674.90	980.80
29230	29240	5747	2676.00	981.20
29240	29250	5749	2677.20	981.60
29250	29260	5752	2678.30	982.00
29260	29270	5754	2679.40	982.50
29270	29280	5757	2680.50	982.90
29280	29290	5759	2681.70	983.30
29290	29300	5762	2682.80	983.70
$29300	29310	$5764	$2683.90	$ 984.10
29310	29320	5767	2685.00	984.50
29320	29330	5769	2686.20	984.90
29330	29340	5772	2687.30	985.30
29340	29350	5774	2688.40	985.80
29350	29360	5777	2689.50	986.20
29360	29370	5779	2690.70	986.60
29370	29380	5782	2691.80	987.00
29380	29390	5784	2692.90	987.40
29390	29400	5787	2694.00	987.80
$29400	29410	$5789	$2695.20	$ 988.20
29410	29420	5792	2696.30	988.60
29420	29430	5794	2697.40	989.10
29430	29440	5797	2698.50	989.50
29440	29450	5799	2699.70	989.90
29450	29460	5802	2700.90	990.30
29460	29470	5805	2701.90	990.70
29470	29480	5807	2703.00	991.10
29480	29490	5810	2704.20	991.50
29490	29500	5813	2705.30	991.90
$29500	29510	$5816	$2706.40	$ 992.40
29510	29520	5818	2707.50	992.80
29520	29530	5821	2708.70	993.20
29530	29540	5824	2709.80	993.60
29540	29550	5827	2710.90	994.00
29550	29560	5829	2712.00	994.40
29560	29570	5832	2713.20	994.80
29570	29580	5835	2714.30	995.20
29580	29590	5838	2715.40	995.70
29590	29600	5840	2716.50	996.10
$29600	29610	$5843	$2717.70	$996.50
29610	29620	5846	2718.80	996.90
29620	29630	5849	2719.90	997.30
29630	29640	5851	2721.00	997.70
29640	29650	5854	2722.20	998.10
29650	29660	5857	2723.30	998.50
29660	29670	5860	2724.40	999.00
29670	29680	5862	2725.50	999.40
29680	29690	5865	2726.70	999.80
29690	29700	5868	2727.80	1000.20
$29700	29710	$5871	$2728.90	$1000.60
29710	29720	5873	2730.00	1001.00
29720	29730	5876	2731.20	1001.40
29730	29740	5879	2732.30	1001.80
29740	29750	5882	2733.40	1002.30
29750	29760	5884	2734.50	1002.70
29760	29770	5887	2735.70	1003.10
29770	29780	5890	2736.80	1003.50
29780	29790	5893	2737.90	1003.90
29790	29800	5895	2739.00	1004.30
$29800	29810	$5898	$2740.20	$1004.70
29810	29820	5901	2741.30	1005.10
29820	29830	5904	2742.40	1005.60
29830	29840	5906	2743.50	1006.00
29840	29850	5909	2744.70	1006.40
29850	29860	5912	2745.80	1006.80
29860	29870	5915	2746.90	1007.20
29870	29880	5917	2748.00	1007.60
29880	29890	5920	2749.20	1008.00
29890	29900	5923	2750.30	1008.40
$29900	29910	$5926	$2751.40	$1008.90
29910	29920	5928	2752.50	1009.30
29920	29930	5931	2753.70	1009.70
29930	29940	5934	2754.80	1010.10
29940	29950	5937	2755.90	1010.50
29950	29960	5939	2757.00	1010.90
29960	29970	5942	2758.20	1011.30
29970	29980	5945	2759.30	1011.70
29980	29990	5948	2760.40	1012.20
29990	30000	5950	2761.50	1012.60

Rates of Federal Income Tax

Taxable Income	Tax
$ 1,238 or less	6%
1,238	$ 74 + 16% on next $ 1,238
2,476	272 + 17% on next 2,476
4,952	693 + 18% on next 2,476
7,428	1,139 + 19% on next 4,952
12,380	2,080 + 20% on next 4,952
17,332	3,070 + 23% on next 4,952
22,284	4,209 + 25% on next 12,380
34,664	7,304 + 30% on next 24,760
59,424	14,732 + 34% on remainder



REBUSE 6



REBUSE 7



REBUSE 8

FORMS

Revenue Canada Taxation — Revenu Canada Impôt

T4-1984
Supplementary - *Supplémentaire*

STATEMENT OF REMUNERATION PAID
ÉTAT DE LA RÉMUNÉRATION PAYÉE

(C) EMPLOYMENT INCOME BEFORE DEDUCTIONS *REVENUS D'EMPLOI AVANT RETENUES*	(D) EMPLOYEE'S PENSION CONTRIBUTION CANADA PLAN / QUEBEC PLAN *DU CANADA / DU QUÉBEC — COTISATION DE PENSION (EMPLOYÉ)*	(E) UI PREMIUM *PRIME D'A - C*	(F) REGISTERED PENSION PLAN CONTRIBUTION *COTISATIONS RÉGIME ENREGISTRÉ DE PENSIONS*	(G) INCOME TAX DEDUCTED *IMPÔT SUR LE REVENU RETENU*	(H) UI INSURABLE EARNINGS *GAINS ASSURABLES A - C*	(I) CPP PENSIONABLE EARNINGS *GAINS OUVRANT DROIT A PENSIONS - RPC*	(J) EXEMPT CPP/QPP / UI; RPC/RRQ / A - C *EXONÉRATION*
BOX (C) AMOUNT INCLUDES ANY AMOUNTS IN BOXES (K), (L), (M), (N), (O) AND (P) *LE MONTANT DE LA CASE (C) COMPREND TOUS LES MONTANTS FIGURANT AUX CASES (K), (L), (M), (N), (O) ET (P)*	TAXABLE ALLOWANCES AND BENEFITS *AVANTAGES IMPOSABLES*	(K) BOARD AND LODGING *NOURRITURE ET LOGEMENT*	(L) RENT FREE AND LOW RENT HOUSING *LOGEMENT GRATUIT OU A COÛT MODIQUE*	(M) PERSONAL USE OF EMPLOYER'S AUTO *USAGE PERSONNEL DE L'AUTO DE L'EMPLOYEUR*	(N) INTEREST FREE AND LOW INTEREST LOANS *PRÊTS SANS INTÉRÊT OU A FAIBLE INTÉRÊT*	(O) OTHER TAXABLE ALLOW AND BENEFITS *AUTRES AVANTAGES IMPOSABLES*	

(P) EMPLOYMENT COMMISSIONS *COMMISSIONS D'EMPLOI*	(Q) PENSION PLAN REGISTRATION NUMBER *N° D'ENREGISTREMENT RÉGIME DE PENSIONS*	(R) PAYMENTS TO DPSP *PAIEMENTS A UN RPDB*	(S) CHARITABLE DONATIONS *DONS DE CHARITÉ*	(T) UNION DUES *COTISATIONS SYNDICALES*	(A) PROVINCE OF EMPLOYMENT *PROVINCE D'EMPLOI*	(B) SOCIAL INSURANCE NUMBER *N° D'ASSURANCE SOCIALE*	(U) EMPLOYEE NO *N° DE L'EMPLOYÉ*

EMPLOYEE: SURNAME FIRST (in capital letters) USUAL FIRST NAME AND INITIALS AND FULL ADDRESS
EMPLOYÉ: NOM DE FAMILLE D'ABORD (en capitales) PRÉNOM USUEL ET ADRESSE COMPLÈTE

NAME AND ADDRESS OF EMPLOYER OR PAYOR
NOM ET ADRESSE DE L'EMPLOYEUR OU DU PAYEUR

CUT ALONG LINE

Revenue Canada Taxation — Revenu Canada Impôt

T4A-1984
Supplementary-*Supplémentaire*

STATEMENT OF PENSION, RETIREMENT, ANNUITY AND OTHER INCOME
ÉTAT DU REVENU DE PENSIONS, DE RETRAITE, DE RENTES OU D'AUTRES SOURCES

(C) PENSION OR SUPERANNUATION *PRESTATIONS VIAGÈRES D'UN RÉGIME DE RETRAITE*	(D) LUMP SUM PAYMENT ACCRUED TO 31 DEC 1971 / AFTER 31 DEC 1971 *AU 31 DÉC 1971 / APRÈS LE 31 DÉC 1971 — PAIEMENT FORFAITAIRE ACCUMULÉ*	(E) SELF EMPLOYED COMMISSIONS *COMMISSIONS DE TRAVAILLEUR INDEPENDANT*	(F) PATRONAGE ALLOCATIONS *RÉPARTITIONS SELON APPORT COMMERCIAL*	(G) ANNUITY * A A C / * C R V / GENERAL *RENTES / AUTRES*	(H) OTHER INCOME *AUTRES REVENUS*

* income-averaging annuity contract
* contrat de rente a versements variables

(I) RETIRING ALLOWANCE ELIGIBLE / NON-ELIGIBLE *ADMISSIBLE / NON ADMISSIBLE — ALLOCATION DE RETRAITE*	(J) INCOME TAX DEDUCTED *IMPÔT SUR LE REVENU RETENU*

PAYEE SURNAME FIRST, AND FULL ADDRESS
BÉNÉFICIAIRE NOM DE FAMILLE D'ABORD ET ADRESSE COMPLÈTE

(A) SOCIAL INSURANCE NUMBER / *N° D'ASSURANCE SOCIALE* — (B) PENSION OR PAYEE NO / *N° DE PENSION/BÉNÉFICIAIRE*

NAME AND ADDRESS OF PAYER - *NOM ET ADRESSE DU PAYEUR*

- Box (B). "Social Insurance Number" – If this number is not the same as the number on your Social Insurance Number Card, advise your employer of the correct number to be recorded.
- Box (C) "Employment Income Before Deductions" is the amount to be reported on your Income Tax Return as your Income from employment. This amount includes any amounts of remuneration shown separately in Boxes (K), (L), (M), (N), (O) and (P).
- Box (D) "Employee's Pension Contribution" is the amount deducted by your employer as your contribution to the Canada Pension Plan or the Quebec Pension Plan.
- Box (E) "U.I. (Unemployment Insurance) Premium" is the amount deducted by your employer as your premium for Unemployment Insurance.
- Box (F) "Registered Pension Plan Contribution" is the amount deducted as your contribution to your employer's pension plan.
- Box (G) "Income Tax Deducted" includes federal and provincial income tax deducted except in the case of the Province of Quebec which collects its provincial income tax separately.
- Box (H) "U.I. Insurable Earnings" is the amount of earnings from this employer on which your Unemployment Insurance premium was calculated.
- Box (I) "C.P.P. Pensionable Earnings" is the amount of your earnings for purposes of the Canada Pension Plan. If there is no entry in this box (and you were employed in a place other than the Province of Quebec) the amount of your "pensionable earnings" is the same as the amount shown in Box (C) or $20,800, whichever is less.
- If you are taxable, you must file an Income Tax Return by the 30 th April, 1985, and attach thereto copy 2 of each of your T4 Supplementary slips for the year 1984. If you are entitled to a refund of tax deducted or a refund of Canada Pension Plan or Unemployment Insurance overpayment, you may claim that refund on your Income Tax Return for the year to which the overpayment relates.

- Case (B) « Numéro d'assurance sociale » – Si le numéro n'est pas le même que celui de votre carte d'assurance sociale, veuillez informer votre employeur du numéro exact.
- Case (C) « Revenus d'emploi avant retenues » est le montant que vous devez signaler dans votre déclaration d'impôt sur le revenu comme revenu de votre emploi. Ce montant comprend tous les montants de rémunération indiqués séparément aux cases (K), (L), (M), (N), (O) et (P).
- Case (D) « Cotisation de pension (employé) » est le montant déduit par votre employeur pour vos cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec.
- Case (E) « Prime d'A.-C. » (Assurance-chômage) est le montant de votre prime d'assurance-chômage déduit par votre employeur.
- Case (F) « Cotisations: régime enregistré de pensions » est le montant déduit pour votre contribution au régime de pension de votre employeur.
- Case (G) « Impôt sur le revenu retenu » comprend l'impôt fédéral et provincial déduit, sauf pour la province de Québec qui perçoit séparément son impôt provincial sur le revenu.
- Case (H) « Gains assurables: A.-C. » est le montant des gains provenant de cet employeur et ayant servi au calcul de votre prime d'assurance-chômage.
- Case (I) « Gains ouvrant droit à pensions - R.P.C. » est le montant de vos gains aux fins du Régime de pensions du Canada. S'il n'y a rien d'inscrit dans cette case (et si vous étiez employé ailleurs que dans la province de Québec), le montant de vos gains ouvrant droit à pensions est le même que le montant indiqué à la case (C) ou 20 800 $ en prenant le moins élevé des deux.
- Si vous êtes imposable, vous devez produire votre déclaration d'impôt sur le revenu au plus tard le 30 avril 1985, et y joindre la copie 2 de chacun de vos feuillets T4 Supplémentaire pour l'année 1984. Si vous avez droit à un remboursement d'impôt déduit ou au remboursement d'un trop-perçu de cotisations au Régime de pensions du Canada ou de primes d'assurance-chômage, veuillez demander ce remboursement dans votre déclaration d'impôt sur le revenu pour l'année du paiement en trop.

CUT ALONG LINE

- Box (C) "Pension or Superannuation" is the amount of your regular pension or superannuation income that is to be declared for income tax purposes
- Box (D) "Lump Sum Payment Accrued" includes a single payment out of a pension fund or a deferred profit sharing plan. That portion of the payment accruing to 31st December, 1971 may be subject to tax at a reduced rate. For further information contact your District Taxation Office
- Box (E) "Self-Employed Commissions" is the amount of commissions paid to you as an independent agent
- Box (F) "Patronage Allocations" is the amount allocated to you in proportion to patronage. If the amount represents an allocation other than in respect of consumer goods or services, it should be reported for income tax purposes. If the amount was in respect of consumer goods or services the cost of which was not deductible as a business or property expense by you, you are not required to include the amount in income.
- Box (G) "Annuity" - "I.A.A.C." is the total income from payments under an income-averaging annuity contract. "General" is the taxable portion of annuity payments. Both amounts are to be reported for income tax purposes.
- Box (H) "Other Income" includes miscellaneous amounts paid to you and includes a death benefit or a termination payment
- Box (I) "Retiring Allowance" includes a single payment upon retirement from employment in recognition of long service or a payment or payments in respect of loss of office or employment. The division shows the amounts which are or are not eligible for rollover into a registered retirement savings plan
- Box (J) "Income Tax Deducted" includes federal and provincial income tax deducted except in the case of the Province of Quebec which collects its provincial income tax separately. This amount is to be included as "Total tax deducted per information slips" on your 1984 Income Tax Return
- If you are taxable, you must file an Income Tax Return by the 30th April, 1985 and attach thereto copy 3 of each of your T4A Supplementary slips for the year 1984. If you are entitled to a refund of tax deducted you may claim that refund on your Income Tax Return for the year to which the overpayment relates

- Case (C) «Prestations viagères d'un régime de retraite» est votre revenu régulier de pension ou de pension de retraite qui doit être déclaré aux fins de l'impôt sur le revenu
- Case (D) «Paiement forfaitaire accumulé» comprend un paiement unique provenant d'une caisse de retraite ou d'un régime de participation différée aux bénéfices. La fraction du paiement accumulé au 31 décembre 1971 peut être assujettie à un taux réduit d'impôt. Pour plus de détails, adressez-vous à votre bureau de district d'impôt
- Case (E) «Commissions de travailleur indépendant» est le montant des commissions qui vous ont été versées comme agent indépendant
- Case (F) «Répartitions selon apport commercial» est le montant qui vous a été attribué proportionnellement à votre apport commercial. Si le montant de l'attribution ne concerne pas des marchandises de consommation ou des services, il doit être déclaré aux fins de l'impôt sur le revenu. Si le montant concerne des marchandises de consommation ou des services dont vous ne pouvez déduire le coût à titre de dépense commerciale ou d'immobilisations, vous n'êtes pas tenu de l'inclure dans votre revenu.
- Case (G) «Rentes» - «C.R.V.I.» est le revenu total découlant de paiements reçus en vertu d'un contrat de rente à versements invariables. «Autres» est la tranche imposable des paiements de rente. Il faut déclarer les deux montants aux fins de l'impôt
- Case (H) «Autres revenus» comprend les divers revenus gagnés et comprend une indemnité en cas de décès ou un paiement de cessation d'emploi
- Case (I) «Allocation de retraite» comprend un paiement unique au départ à la retraite en reconnaissance de longs états de service ou un ou des paiements pour la perte d'une charge ou d'un emploi. Les deux parties de la case indiquent les montants qui peuvent ou ne peuvent pas être transférés dans un régime enregistré d'épargne-retraite
- Case (J) «Impôt sur le revenu retenu» comprend l'impôt fédéral et provincial retenu sur le revenu, sauf dans le cas du Québec qui perçoit séparément son impôt provincial sur le revenu. Ce montant doit être inclus dans l'«Impôt total retenu selon les feuillets de renseignements» dans votre déclaration d'impôt sur le revenu de 1984
- Si vous êtes imposable, vous devez produire une déclaration d'impôt sur le revenu au plus tard le 30 avril 1985 et y joindre la copie 3 de chacun de vos feuillets T4A Supplémentaire pour l'année 1984. Si vous avez droit à un remboursement d'impôt retenu, vous pouvez le demander dans votre déclaration d'impôt sur le revenu de l'année à laquelle se rapporte le paiement en trop

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STATEMENT OF OLD AGE SECURITY
RELEVÉ DE LA SÉCURITÉ DE LA VIEILLESSE

(C) Old Age Security Number *(C) Numéro de la sécurité de la vieillesse*	(D) Gross Old Age Security Pension Paid *(D) Versement brut sécurité de la vieillesse*	(E) Old Age Security Overpayment Recovered *(E) Trop-payé recouvré sécurité de la vieillesse*	(F) Net Old Age Security Pension Paid *(F) Versement net sécurité de la vieillesse*	(G) Income Tax Deducted *(G) Impôt sur le revenu retenu*	(H) Net Federal Supplements Paid *(H) Versement net suppléments fédéraux*

RECIPIENT: FULL NAME AND ADDRESS
BÉNÉFICIAIRE: NOM ET ADRESSE COMPLÈTE

(A) Year *Année*	(B) Social Insurance Number *Nº d'assurance sociale*

ISSUED BY: HEALTH AND WELFARE CANADA
DÉLIVRÉ PAR: SANTÉ ET BIEN-ÊTRE SOCIAL CANADA

CUT ALONG LINE

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T4A(P)
Supplementary
Supplémentaire
Rev. 84

STATEMENT OF CANADA PENSION PLAN BENEFITS
ÉTAT DES PRESTATIONS DU RÉGIME DE PENSIONS DU CANADA

YEAR ANNEE	(H) TAXABLE C.P.P. BENEFITS PRESTATIONS DU R.P.C. IMPOSABLES		(J) INCOME TAX DEDUCTED IMPÔT SUR LE REVENU RETENU	(K) NET OLD AGE SECURITY PENSION PAID VERSEMENT NET SECURITÉ DE LA VIEILLESSE	(A) SOCIAL INSURANCE NUMBER N° D ASSURANCE SOCIALE	(B) EFFECTIVE DATE DATE D ENTRÉE EN VIGUEUR	(C) RETIREMENT BENEFIT PRESTATION DE RETRAITE

(D) SURVIVOR BENEFIT PRESTATION DE SURVIVANT	(E) DISABILITY BENEFIT PRESTATION D INVALIDITE	(F) CHILD BENEFIT PRESTATION D ENFANT	(G) DEATH BENEFIT PRESTATION DE DECES

ISSUED BY
DÉLIVRÉ PAR
DEPARTMENT OF SUPPLY AND SERVICES
MINISTÈRE DES APPROVISIONNEMENTS ET SERVICES

RECIPIENT SURNAME FIRST, AND FULL ADDRESS
BÉNÉFICIAIRE NOM DE FAMILLE D ABORD, ET ADRESSE COMPLETE

BENEFIT NUMBER
N° DE PRESTATION

- Box (D) "Gross Old Age Security Pension Paid" is the amount of Old Age Security Pension paid in the taxation year.
- Box (E) "Old Age Security Overpayment Recovered" is the amount of recoveries made from the Gross Old Age Security Pension amount as shown in Box (D), due to an overpayment in a prior period.
- Box (F) "Net Old Age Security Pension Paid" is the amount to be reported on your Income Tax Return as your Old Age Security Pension.
- Box (G) "Income Tax Deducted" includes federal and provincial income tax deducted except in the case of the Province of Quebec which collects its provincial income tax separately
- Box (H) "Net Federal Supplements Paid" is the net amount of Spouse's Allowance, Guaranteed Income Supplement or combination thereof, paid in the taxation year. If you are filing an income tax return do not include this amount in your income. However, this amount must be taken into consideration by any person who might claim you as a dependant.

- *Case (D) "Versement brut, sécurité de la vieillesse" est le montant de pension de sécurité de la vieillesse versé au cours de l'année d'imposition.*
- *Case (E) "Trop-payé recouvré, sécurité de la vieillesse" est la fraction du versement brut de sécurité de la vieillesse, indiqué dans la case (D), qui a été recouvrée en raison d'un trop-payé au cours d'une période antérieure.*
- *Case (F) "Versement net, sécurité de la vieillesse" est le montant à déclarer, sur votre déclaration d'impôt sur le revenu, au titre de votre pension de sécurité de la vieillesse.*
- *Case (G) "Retenues d'impôt sur le revenu" comprend les retenues d'impôt fédéral et d'impôt provincial, sauf dans le cas du Québec qui perçoit séparément son impôt provincial.*
- *Case (H) "Versement net, suppléments fédéraux" est le montant net de l'allocation de conjoint, du supplément de revenu garanti ou d'une combinaison des deux versé au cours de l'année d'imposition. Si vous produisez une déclaration d'impôt sur le revenu, vous n'avez pas à inclure ce montant dans votre revenu. Cependant, toute personne qui vous déclare à titre de personne à sa charge doit en tenir compte.*

CUT ALONG LINE

- Box (A) An entry in this box indicates the recipient's Social Insurance Number if recorded in Canada Pension Plan records
- Box (B) "Effective Date" is the date on which the benefit first became payable
- Box (C) "Retirement Benefit" (including arrears, if applicable) is the amount of the Retirement Pension to which you were entitled for the year
- Box (D) "Survivor Benefit" (including arrears, if applicable) is the amount to which you were entitled for the year as the surviving spouse of a deceased contributor
- Box (E) "Disability Benefit" (including arrears, if applicable) is the amount to which you were entitled for the year as a disabled contributor
- Box (F) "Child Benefit" (including arrears, if applicable) is the amount to which you were entitled for the year as a child of a deceased or disabled contributor
- Box (G) "Death Benefit" is the amount paid as the result of the death of the contributor.
- Box (H) "Taxable C P P Benefits" is the amount to be reported on the "Canada or Quebec Pension Plan benefits" line on your Income Tax Return. This amount is the total of the benefits in boxes (C) to (G) inclusive, taking into consideration any recovery of Canada Pension Plan overpayments or payments for arrears
- Box (J) "Income Tax Deducted" includes federal and provincial income tax deducted except in the case of the Province of Quebec which collects its provincial income tax separately
- Box (K) "Net Old Age Security Pension Paid" is the amount to be reported on your Income Tax Return as your Old Age Security Pension
- If you are taxable, you must file an Income Tax Return by 30th April, and attach thereto copy 2 of each of your T4A(P) Supplementary slips for the year. If you are entitled to a refund of tax deducted you may claim that refund on your Income Tax Return for the year to which the overpayment relates
- When making enquiries to the Department of National Health and Welfare please quote the Benefit Number

- Case (A) L'inscription dans cette case indique le numéro d'assurance sociale du bénéficiaire qui figure dans les registres du Régime de pensions du Canada
- Case (B) «Date d'entrée en vigueur» est la date de paiement initial des prestations.
- Case (C) «Prestation de retraite» (y compris les arriérés, s'il y a lieu) est le montant de pension de retraite auquel vous aviez droit pour l'année
- Case (D) «Prestation de survivant» (y compris les arriérés, s'il y a lieu) est le montant auquel vous aviez droit au cours de l'année à titre de conjoint survivant d'un cotisant décédé
- Case (E) «Prestation d'invalidité» (y compris les arriérés, s'il y a lieu) est le montant auquel vous aviez droit au cours de l'année à titre de cotisant invalide
- Case (F) «Prestation d'enfant» (y compris les arriérés, s'il y a lieu) est le montant auquel vous aviez droit au cours de l'année à titre d'enfant d'un cotisant décédé ou invalide
- Case (G) «Prestation de décès» est le montant versé en raison du décès d'un cotisant
- Case (H) «Prestations du R P C. imposables» est le montant à inscrire sur la ligne «Prestations du Régime de pensions du Canada ou du Régime de rentes du Québec» dans votre déclaration d'impôt sur le revenu. Ce montant est le total des prestations indiquées aux cases (C) à (G) inclusivement, compte tenu de toutes récupérations de paiements en trop ou de paiements d'arriérés en vertu du Régime de pensions du Canada
- Case (J) «Impôt sur le revenu retenu» comprend l'impôt sur le revenu (fédéral et provincial) déduit, sauf pour la province de Québec, qui perçoit elle-même son impôt provincial sur le revenu
- Case (K) "Versement net, sécurité de la vieillesse" est le montant à déclarer, sur votre déclaration d'impôt sur le revenu, au titre de votre pension de sécurité de la vieillesse
- Si vous êtes imposable, vous êtes tenu de produire une déclaration d'impôt sur le revenu au plus tard le 30 avril et d'y annexer la copie 2 de chacun de vos feuillets T4A(P) Supplémentaire pour l'année. Si vous avez droit à un remboursement d'impôt déduit, vous pouvez réclamer ce remboursement dans votre déclaration d'impôt sur le revenu pour l'année visée par le paiement en trop
- Si vous vous adressez au ministère de la Santé nationale et du Bien-être social pour obtenir des précisions, veuillez mentionner le numéro de prestation

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EDUCATION DEDUCTION CERTIFICATE
CERTIFICAT POUR LA DÉDUCTION RELATIVE AUX ÉTUDES

- For use by an individual making a claim in respect of a Student's Education Deduction under paragraphs 110 (1), (g) or (h) or section 110.3 of the Income Tax Act.
- One completed copy of this form is to be attached to the income tax return of the student or, if applicable, other person making a claim in respect of the student's education deduction.
- The education deduction is calculated by multiplying $50 by the number of months covered by this certificate or any other education certificate to a maximum of twelve months for any one calendar year.
- For further information, Interpretation Bulletin No. IT-224R2 may be obtained from your District Taxation Office.

- *À l'usage d'un particulier qui demande une déduction relative aux études en vertu des alinéas 110 (1), (g) ou (h) ou l'article 110.3 de la Loi de l'impôt sur le revenu.*
- *Un exemplaire dûment rempli de la formule doit être annexé à la déclaration d'impôt sur le revenu de l'étudiant ou, s'il y a lieu, d'une autre personne qui demande la déduction relative aux études.*
- *La déclaration relative aux études se calcule en multipliant $50 par le nombre de mois visés par le certificat ou par tout autre certificat d'études, jusqu'à concurrence de douze mois pour toute année civile.*
- *Pour de plus amples renseignements, se procurer le Bulletin d'interprétation IT-224R2 auprès de son bureau de district d'impôt.*

NAME AND ADDRESS OF EDUCATIONAL INSTITUTION
NOM ET ADRESSE DE L'ÉTABLISSEMENT D'ENSEIGNEMENT

NAME AND ADDRESS OF STUDENT
NOM ET ADRESSE DE L'ÉTUDIANT

STUDENT NUMBER OR SOC. INS. NO
Nº DE L'ÉTUDIANT OU Nº D'ASS. SOCIALE

SESSION PERIODS
PÉRIODES D'ÉTUDES

From - *De*		To - *À*	
M - *M*	Y - *A*	M - *M*	Y - *A*

IMPORTANT-SEE REVERSE

IMPORTANT VOIR LE VERSO

CUT ALONG LINE

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TFA1
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STATEMENT OF FAMILY ALLOWANCES
RELEVÉ DES ALLOCATIONS FAMILIALES

(D) YEAR / *(D) ANNÉE*	(E) TOTAL ALLOWANCES / *(E) TOTAL DES ALLOCATIONS*	(F) NO. OF CHILDREN / *(F) NOMBRE D'ENFANTS*	(G) DATE OF BIRTH OF EACH CHILD - *DATE DE NAISSANCE DE CHAQUE ENFANT*											
			MO / *MOIS*	YEAR / *ANNÉE*	MO / *MOIS*	YEAR / *ANNÉE*	MO / *MOIS*	YEAR / *ANNÉE*	MO / *MOIS*	YEAR / *ANNÉE*	MO / *MOIS*	YEAR / *ANNÉE*	MO / *MOIS*	YEAR / *ANNÉE*

RECIPIENT: SURNAME FIRST, AND FULL ADDRESS
BÉNÉFICIAIRE: NOM DE FAMILLE D'ABORD, ET ADRESSE COMPLÈTE

(A) RECIPIENT'S SOC. INS. NO / *(A) Nº D'ASS. SOC. DU BENEFIC.*	(B) FAMILY ALLOWANCE NO / *(B) Nº D'ALLOCATION FAMILIALE*

(C) OTHER PARENT'S NAME AND SOCIAL INSURANCE NUMBER
(C) NOM ET Nº D'ASSURANCE SOCIALE DU CONJOINT

ISSUED BY HEALTH AND WELFARE CANADA
DÉLIVRÉ PAR SANTÉ ET BIEN-ÊTRE SOCIAL CANADA

Statement by Student

I hereby certify that:

(i) for the period(s) indicated on the reverse, I was in full-time attendance in a qualifying educational program.

(ii) I did not receive from a person, other than one to whom I am related, any allowance, benefit, grant or reimbursement for expenses in respect of the program other than (a) an amount received as a scholarship, fellowship or bursary or a prize for achievement in a field of endeavour ordinarily carried on by me, or (b) a benefit, if any, received by virtue of a loan made to me in accordance with the requirements of the Canada Student Loans Act or the Quebec Student Loans and Scholarships Act, and

(iii) the program was not taken during a period in respect of which I received income from an office or employment and in connection with or as part of the duties of that office or employment.

Déclaration de l'étudiant

J'atteste par la présente que:

(i) j'étais un étudiant à plein temps inscrit à un programme de formation admis pendant les périodes indiquées au verso.

(ii) je n'ai reçu d'aucune personne, n'ayant pas de lien de parenté avec moi, une allocation, un avantage, une subvention ou un remboursement pour des frais relatifs au programme, autre que a) une somme reçue à titre de bourse d'études, de bourse de perfectionnement (fellowship) ou de récompense couronnant une oeuvre remarquable réalisée dans mon domaine d'activité habituel ou que b) un avantage, si avantage il y a, touché en vertu d'un prêt qui m'a été consenti conformément aux exigences de la Loi canadienne sur les prêts aux étudiants ou de la Loi québécoise sur les prêts et les bourses d'études aux étudiants, et

(iii) je n'ai pas participé au programme pendant une période à l'égard de laquelle j'ai touché un revenu d'une charge ou d'un emploi et en rapport avec la totalité ou une partie des fonctions de cette charge ou de cet emploi.

Date

Student Social Insurance Number and Signature *Numéro d'assurance sociale de l'étudiant et signature*

If all or a portion of your education deduction is to be transferred to a supporting individual, complete the following calculation, attach copy 1 to your Income Tax return and have the supporting individual attach copy 2 to their return.

Si votre déduction relative aux études ou une partie de celle-ci doit être transférée à une personne subvenant à vos besoins, effectuer le calcul suivant, annexer la copie 1 à votre déclaration d'impôt sur le revenu et la copie 2 à celle de la personne subvenant à vos besoins.

Education Deduction available (calculated as per note 3 on reverse)
Déduction relative aux études (calculée selon la remarque 3 au verso) _____ $ _____

Amount required to reduce my taxable income to "Nil"
Montant requis pour réduire mon revenu imposable à zéro _____ _____

Amount transferred to
Montant transféré à _____ _____ $ _____

Name of Supporting Individual - *Nom de la personne subvenant aux besoins*

Relationship - *Lien*

CUT ALONG LINE

- Box (E) - "Total Allowances" is the amount to be reported.

Reporting Requirement

(1) Anyone claiming a personal exemption for a child must include in his income the family allowance paid for that child, regardless of whom the "recipient" may have been.

(2) Where no person is claiming a personal exemption for a child, the "recipient" must include in his income the allowance paid for that child.

If you are required to report any part of the "Total Allowances", attach a copy of this form to your Income Tax Return. For further information, see the instructions in the Guide provided with the Income Tax forms.

Inquiries concerning the taxation of allowances should be made to the District Taxation Office of Revenue Canada Taxation.

Inquiries concerning the amount of allowances or the number of children shown on this form should be directed to Health and Welfare Canada.

- Case (E) - Il faut y indiquer le «Total des allocations».

Ce qu'il faut déclarer

(1) Quiconque réclame une exemption personnelle à l'égard d'un enfant doit inclure dans son revenu les allocations familiales versées au nom de cet enfant, quel qu'en ait été le «bénéficiaire».

(2) Si personne ne réclame une exemption personnelle à l'égard d'un enfant, le «bénéficiaire» doit inclure dans son revenu les allocations familiales versées au nom de cet enfant.

Si vous êtes tenu de déclarer quelque partie que ce soit du «Total des allocations», annexez une copie de la présente formule à votre déclaration d'impôt sur le revenu. Pour de plus amples renseignements, consultez les instructions du Guide accompagnant les formules d'impôt sur le revenu.

Les demandes de renseignements au sujet de l'imposition des allocations doivent être présentées au bureau de district de Revenu Canada, Impôt.

Les demandes de renseignements au sujet du montant des allocations ou du nombre d'enfants indiqué sur cette formule doivent être adressées à Santé et Bien-être social Canada.

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(D) YEAR / *ANNÉE*	(E) AMOUNT / *MONTANT*

RECIPIENT: SURNAME FIRST, AND FULL ADDRESS
BÉNÉFICIAIRE: NOM DE FAMILLE D'ABORD, ET ADRESSE COMPLÈTE

STATEMENT OF CANADIAN HOME INSULATION PROGRAM PAYMENTS.
ÉTAT DES VERSEMENTS POUR LE PROGRAMME D'ISOLATION THERMIQUE DES RÉSIDENCES CANADIENNES.

(A) RECIPIENT'S SOC INS NO / *Nº D'ASS SOC DU BÉNÉFICIAIRE*	(B) PROVINCE OF RESIDENCE / *PROVINCE DE RÉSIDENCE*
(C) SPOUSE'S NAME AND SOCIAL INSURANCE NUMBER / *NOM ET NUMÉRO D'ASSURANCE SOCIALE DU CONJOINT*	

ISSUED BY CANADIAN HOME INSULATION PROGRAM
ÉMIS PAR PROGRAMME D'ISOLATION THERMIQUE DES RÉSIDENCES CANADIENNES

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T4U Rev 83
Supplementary - *Supplémentaire*

STATEMENT OF UNEMPLOYMENT INSURANCE BENEFITS PAID
ÉTAT DES PRESTATIONS D'ASSURANCE-CHÔMAGE VERSÉES

ISSUED BY - *DÉLIVRÉ PAR LA*
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION
COMMISSION DE L'EMPLOI ET DE L'IMMIGRATION DU CANADA

RECIPIENT: SURNAME FIRST AND FULL ADDRESS
BÉNÉFICIAIRE: NOM DE FAMILLE D'ABORD, ET ADRESSE COMPLÈTE

YEAR / *ANNÉE*	(A) SOCIAL INSURANCE NO / *NO D'ASSURANCE SOCIALE*
(B) TOTAL BENEFITS / *PRESTATIONS TOTALES*	(C) INCOME TAX DEDUCTED / *RETENUES D'IMPÔT SUR LE REVENU*

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T5
Supplementary – *Supplémentaire*
Rev 84

STATEMENT OF INVESTMENT INCOME
ÉTAT DES REVENUS DE PLACEMENTS

Year / *Année*	Dividends from Taxable Canadian Corporations / *Dividendes de corporations canadiennes imposables*			(D) Eligible Interest from Canadian Sources / *Intérêts admissibles de source canadienne*	(I) Capital Gains Dividends / *Dividendes sur gains en capital*	(J) Gross Foreign Income / *Revenus étrangers bruts*
	(A) Actual Amount of Eligible Dividends / *Montant réel des dividendes admissibles*	(B) Taxable Amount of Eligible Dividends / *Montant imposable des dividendes admissibles*	(C) Federal Dividend Tax Credit / *Crédit d'impôt fédéral pour dividendes*			
	(E) Actual Amount of Ineligible Dividends / *Montant réel des dividendes non admissibles*	(F) Taxable Amount of Ineligible Dividends / *Montant imposable des dividendes non admissibles*	(G) Royalties from Canadian Sources / *Redevances de source canadienne*	(H) Other Income from Canadian Sources / *Autres revenus de source canadienne*	(K) Foreign Tax Paid / *Impôt étranger payé*	(L) Amount Eligible for Pension Deduction / *Montant admissible à la déduction pour pensions*

RECIPIENT: SURNAME FIRST, AND FULL ADDRESS
BÉNÉFICIAIRE: NOM DE FAMILLE D'ABORD, ET ADRESSE COMPLÈTE

Social Insurance Number
Numéro d'assurance sociale

NAME AND ADDRESS OF PAYER (Must appear on each slip)
NOM ET ADRESSE DU PAYEUR (À inscrire sur chaque feuillet)

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T2202
Rev. 84

EDUCATION DEDUCTION CERTIFICATE

- For use by an individual making a claim in respect of a Student's Education Deduction under paragraphs 110(1)(g) or (h) or section 110.3 of the Income Tax Act.
- For purposes of this certificate, a qualifying educational program is a program of not less than three consecutive weeks duration that provides that each student taking the program spend not less than ten hours per week on courses or work in the program (exclusive of study time). This certificate is to be issued only in respect of courses at a post-secondary school level with the exception of occupational training courses given by an educational institution certified by the Minister of Manpower and Immigration.
- Courses undertaken outside Canada must be at a university and must be of at least thirteen consecutive weeks duration leading to a degree unless at a United States educational institution (including a university) offering courses at a post-secondary school level at or near the Canadian border to which the student commuted.
- One completed copy of this form is to be attached to the income tax return of the student or, if applicable, other person making a claim in respect of the student's education deduction.
- The education deduction is calculated by multiplying $50 by the number of months covered by this certificate or any other education certificate to a maximum of twelve months for any one calendar year.
- The period(s) covered by this certificate should commence and terminate in the same calendar year.
- For further information refer to Interpretation Bulletin No. IT-224R2—Education Deduction which may be obtained from your District Taxation Office.

PART I – Statement by Educational Institution

_____
(Name and Address of Educational Institution)

SESSION PERIODS			
FROM		TO	
Month	Year	Month	Year

I hereby certify that _____ was registered as a student in full-time attendance and enrolled at this educational institution in a qualifying educational program for the session periods indicated.

Date _____ Signature of Authorized Officer _____ Position or Office _____

PART II – Statement by Student

A. To Be Completed In All Cases

I hereby certify that:

(i) for the above period(s), I was in full-time attendance in a qualifying educational program as defined above,

(ii) I did not receive from a person, other than one to whom I am related, any allowance, benefit, grant or reimbursement for expenses in respect of the program other than (a) an amount received as a scholarship, fellowship or bursary or a prize for achievement in a field of endeavour ordinarily carried on by me, or (b) a benefit, if any, received by virtue of a loan made to me in accordance with the requirements of the Canada Student Loans Act or the Quebec Students Loan and Scholarships Act, and

(iii) the program was not taken during a period in respect of which I received income from an office or employment and in connection with or as part of the duties of that office or employment.

Date _____ Signature of Student _____ Social Insurance Number _____

B. To Be Completed Where The Student Commuted To An Educational Institution in the United States

I hereby certify that I resided in Canada during the period(s) indicated above near the boundary between Canada and the United States and commuted to the above-named educational institution in the United States.

Date _____ Signature of Student _____ Social Insurance Number _____

PART III – Authorization to Transfer an Education Deduction

To be completed by the student who wishes to transfer all or a portion of an education deduction for the year to a supporting individual. A supporting individual is a brother or sister (provided the student was at any time in the year or any previous year "resident" in Canada) or a parent or grandparent (whether or not the student resided in Canada). This part should also be completed where the student's spouse has used the student's education deduction in computing eligible deductions transferred per Schedule 2 of the T1 Return. Only one person can be a supporting individual in respect of any student in any year.

Number of months during the calendar year in which I was in full-time attendance at this educational institution or any other educational institution by whom an education deduction certificate has been issued to me. _____

Total Amount of Education Deduction Available – $50 × _____ (No. of Months above) – – – – – – – – – – – – = $_____

Subtract – Amount required to reduce my Taxable Income to Nil – – – – – – – – – – – – – – – – _____

Amount transferable – $_____

I Hereby Designate _____ (Name of Supporting Individual) _____ (Relationship) as eligible to claim the "Amount Transferable" above in respect of my unused education deduction.

Date _____ Signature of Student _____

Revenue Canada Taxation | Revenu Canada Impôt

TAX EXEMPTION RETURN
DÉCLARATION D'EXEMPTIONS D'IMPÔT

TD1
Rev. 1985

1. A duly completed copy of this return must be filed by an individual with an employer on commencement of employment, if

(a) you are in receipt of salary, wages, commissions or other remuneration

or filed with the payer, if

(b) you are in receipt of a superannuation or pension benefit (including an annuity payment) made pursuant to or under a superannuation or pension fund or plan, or

(c) you are in receipt of a benefit under the Unemployment Insurance Act, 1971, or

(d) you are in receipt of a training allowance paid under the National Training Act except to the extent that it was paid as or on account of an allowance for personal or living expenses while living away from home,

and in any case,

(e) within **seven** days of any change in your exemptions.

2. This return need not be filed if you are resident in Canada and claim the "Basic Personal Exemption" only; income tax will be deducted by using Net Claim Code "1"

3. You may ask your District Taxation Office to authorize an increase in exemptions if you believe

(a) you are entitled to additional deductions (e.g. alimony payments), or

(b) as a non-resident you can establish that all or substantially all (at least 90%) of your total world income for the year will be included in taxable income earned in Canada.

4. Net income of your spouse or dependants includes any pension or supplement under the Old Age Security Act or any similar Act of a province, benefits under the Canada or Quebec Pension Plan and the Unemployment Insurance Act, 1971

1. Vous êtes tenu de remettre un exemplaire dûment rempli de la présente déclaration à votre employeur au début de votre emploi,

a) si vous recevez un traitement, un salaire, des commissions ou toute autre rémunération;

ou de la remettre au payeur,

b) si vous recevez des prestations de retraite ou de pension (y compris des paiements de rente) en vertu d'un fonds ou d'un régime de pensions ou de retraite;

c) si vous recevez des prestations en vertu de la Loi de 1971 sur l'assurance-chômage; ou

d) si vous recevez une allocation de formation en vertu de la Loi nationale sur la formation, sauf si elle est versée comme frais de subsistance ou frais engagés à l'extérieur;

vous devez aussi remettre cette déclaration

e) dans les **sept** jours suivant tout changement dans vos exemptions.

2. Vous n'avez pas à remplir cette déclaration si vous êtes résident du Canada et si vous ne demandez que l'«Exemption personnelle de base»; vos retenues d'impôt seront faites selon le code de demande nette «1».

3. Vous pouvez demander à votre bureau de district d'impôt l'autorisation d'augmenter votre exemption de retenues,

a) si vous croyez avoir droit à d'autres déductions (ex. pension alimentaire), ou

b) si en qualité de non-résident, vous pouvez établir que la totalité ou la presque totalité (au moins 90%) de votre revenu total de toutes provenances de l'année sera inclus dans votre revenu imposable gagné au Canada.

4. Le revenu net de votre conjoint ou des personnes à votre charge comprend toute pension ou tout supplément en vertu de la Loi sur la sécurité de la vieillesse ou de toute loi provinciale semblable, et les prestations du Régime de pensions du Canada, du Régime de rentes du Québec ou de la Loi de 1971 sur l'assurance-chômage.

FAMILY OR LAST NAME (Print) — *NOM DE FAMILLE (en majuscules)*

USUAL FIRST NAME AND INITIALS — *PRENOM USUEL ET INITIALES*

EMPLOYEE NO. - *NUMERO DE L'EMPLOYÉ*

ADDRESS — *ADRESSE*

FOR NON-RESIDENT ONLY — *RÉSERVÉ AUX NON-RÉSIDENTS*
COUNTRY OF PERMANENT RESIDENCE
PAYS DE LA RÉSIDENCE PERMANENTE

SOCIAL INSURANCE NUMBER
NUMERO D'ASSURANCE SOCIALE

DATE OF BIRTH - *DATE DE NAISSANCE*
Day-*Jour* | Month-*Mois* | Year-*Année*

Complete the "Claim for Exemptions" on reverse and enter your "Net Claim", if

(i) you are resident in Canada, or

(ii) you satisfy item 3(b) above.

Refer to the "Table" below and enter the applicable "Net Claim Code". Enter "0" if not resident in Canada unless claim established under 3(b).

Net Claim - *Demande nette*

▶ $ ◀

Net Claim Code - *Code de demande nette*

▶ ◀

Remplissez la section «Exemptions demandées» au verso et inscrivez votre «Demande nette»,

(i) si vous êtes résident du Canada, ou

(ii) si vous remplissez la condition en 3b) ci-dessus.

Consultez la «Table» ci-dessous et inscrivez le «Code de demande nette» approprié. Inscrivez «0» si vous êtes non-résident du Canada, sauf si votre demande est établie en vertu de 3b) ci-dessus.

Table of Net Claim Codes 1985 *Table des codes de demande nette*

Net Claim – *Demande nette* Exceeding – Not exceeding *Excédant – N'excédant pas*	Net Claim Code *Code de demande nette*
[illegible]	0
$4,139 — 4,190	1
4,190 — 4,850	2
4,850 — 5,570	3
5,570 — 6,190	4
6,190 — 7,000	5
7,000 — 7,370	6
7,370 — 7,740	7

Net Claim – *Demande nette* Exceeding – Not exceeding *Excédant – N'excédant pas*	Net Claim Code *Code de demande nette*
$ 7,740 — 8,500	8
8,500 — 9,300	9
9,300 — 10,170	10
10,170 — 11,020	11
11,020 — 11,840	12
11,840 — 12,470	13
12,470 and up – *et plus*	X
No tax withholding required *Aucune retenue d'impôt requise*	E

- Your "Net Claim Code" is used by the employer or the payer to determine the tax deduction required from payments received as listed in 1 (a) to (d) above

Claim for Exemption from Tax Deduction — *Valid for current calendar year only*

My estimated income from all sources for the year (excluding Family Allowance payments) will not exceed my Net Claim amount. My total estimated income from all sources for the year is $ _____

If you qualify for this exemption your net claim code is "E".

Note: Subject to 3(b) above, no such exemptions may be claimed here by a person not resident in Canada during the year

Certification

I HEREBY CERTIFY that the information given in this return is true, correct and complete to the best of my knowledge and belief

- L'employeur ou le payeur utilise votre «Code de demande nette» pour calculer l'impôt à retenir sur les paiements indiqués en 1a) à d) ci-dessus.

Demande d'exemption de retenues d'impôt — *Valable seulement pour l'année civile en cours*

Mon revenu estimatif de toutes provenances pour l'année (à l'exclusion des allocations familiales) sera inférieur au montant de ma «Demande nette». Le total de mon revenu estimatif de toutes provenances de l'année est _____ $

Si vous avez droit à cette exemption, votre code de demande nette est «E»

Note. Sous réserve de la condition en 3b) ci-dessus, cette demande d'exemption ne peut être faite ici par une personne non résidante du Canada pendant l'année

Attestation

J'atteste par les présentes que les renseignements donnés dans cette déclaration sont vrais, exacts et complets pour autant que je sache.

Signature _____ Date _____ 19____

It is a serious offence to make a false return — *Faire une fausse déclaration constitue une infraction grave*

Claim for Exemptions—*Exemptions demandées*

Basic Personal Exemption—***Exemption personnelle de base*** ▶ $ 4,140

Married or Equivalent Exemption—***Exemption de marié(e) ou l'équivalent***

If applicable, claim only one of these 4 items—*Demandez, selon votre cas, une seule des possibilités suivantes:*

Married and supporting spouse—***Marié(e) et soutien de son conjoint***

☐ 1. whose net income while married, will not exceed / *dont le revenu net dans l'année pendant le mariage ne dépassera pas* } $510 — Claim—*Demandez* $3,630

☐ 2. whose net income while married, will exceed / *dont le revenu net dans l'année pendant le mariage dépassera* } $510 but not / *sans dépasser* — $4,140

Less: spouse's net income—*Moins le revenu net du conjoint* $ ____

Claim—*Demandez* $ ____ ▶ $ ____

Single, divorced, separated or widow(er)—***Célibataire, divorcé(e), séparé(e) ou veuf(veuve)***

(See information in item A below) If the dependant's net income for the year—
Si vous êtes soutien d'une personne à charge (Voir dans la note A, au bas de la page, les renseignements sur les personnes à charge)

* ☐ 3. Supporting dependant whose net income will not exceed / *dont le revenu net pour l'année ne dépassera pas* } $510 — Claim—*Demandez* $3,630

* ☐ 4. Supporting dependant whose net income will exceed / *dont le revenu net pour l'année dépassera* } $510 but not / *sans dépasser* — $4,140

Less: dependant's *net income—*Moins le revenu net de la personne à votre charge** $ ____

Claim—*Demandez* $ ____

*Name and relationship to you:
Nom et lien de parenté avec vous:

Exemption for Wholly Dependent Children—*Exemption pour enfants entièrement à charge*

See information in item B below. Provide details below.
Voir dans la note B, au bas de la page, les renseignements sur les enfants à charge. Donnez les précisions demandées.

Under age 18 at December 31st—If net income will not exceed $2,720, claim $710. If net income will exceed $2,720 but not $4,140 claim $710 minus one-half the amount in excess of $2,720.

Age 18 or over at December 31st—If net income will not exceed $2,720, claim $1,420. If net income will exceed $2,720 but not $4,140, claim $1,420 minus the amount in excess of $2,720.

Moins de 18 ans le 31 décembre—*Si son revenu net ne dépassera pas 2 720 $, demandez 710 $. Si son revenu net se situera entre 2 720 $ et 4 140 $, demandez 710 $ moins la moitié de la fraction qui dépassera 2 720 $*

18 ans ou plus le 31 décembre—Si son revenu net ne dépassera pas 2 720 $, demandez 1 420 $. Si son revenu net se situera entre 2 720 $ et 4 140 $, demandez 1 420 $ moins la fraction qui dépassera 2 720 $.

Name of child (Attach list if space is insufficient)—*Nom de l'enfant (Faute d'espace, annexez une liste)*	Estimated annual net income—*Revenu net annuel estimatif*	Date of birth—*Date de naissance* Day *Jour* Month *Mois* Year *Année*	If over 21, state school attended or whether infirm—*S'il a plus de 21 ans, indiquez l'école fréquentée ou dites s'il est infirme.*	
				▶ $
				▶ $
				▶ $

Exemption for Other Dependants—*Exemption pour autres personnes à charge*

Parents, Grandparents, Brothers, Sisters, Aunts or Uncles Resident in Canada (including in-laws).
Père, mère, grands-parents, frères, soeurs, tantes et oncles résidant au Canada (et ceux du conjoint).

See information in item C and provide details below.
Voir dans la note C, au bas de la page, les renseignements sur les autres personnes à charge. Donnez les précisions demandées.

Name and address of dependant *Nom et adresse de la personne à charge* (Attach list if space is insufficient) *(Faute d'espace, annexez une liste)*	Dependant's – *Personne à charge*		Estimated cost to you of support of dependant – *Montant estimatif pour l'entretien de la personne à charge*	If over 21, state school attended or whether infirm – *Si elle a plus de 21 ans, indiquez l'école fréquentée ou dites si elle est infirme*	
	Net income *Revenu net*	Year of birth *Année de naissance*			
					▶ $
					▶ $

Age Exemptions—*Exemption en raison d'âge*

If you are 65 years of age or over—*Si vous avez 65 ans ou plus* — Claim—*Demandez* $2,590 ▶ $ ____

If your spouse is 65 years of age or over you may claim any unused balance of the exemption amount (maximum $2,590)—*Si votre conjoint a 65 ans ou plus, vous pouvez demander la fraction inutilisée de son exemption jusqu'à concurrence de 2 590 $.* — Unused Balance / *Fraction inutilisée* ▶ $ ____

Pension Income or Qualified Pension Income Exemption—*Exemption relative au revenu de pensions ou au revenu de pensions admissible*

If you are 60 years of age or over and have qualified pension income or are 65 years of age or over and have pension income, or if under age 60 and no contribution has been made to a registered retirement savings plan or registered pension plan from a qualified pension income, claim the lesser of $1,000 or the amount received.
Si vous avez 60 ans ou plus et avez un revenu de pensions admissible, ou si vous avez 65 ans ou plus et avez un revenu de pensions, ou si vous avez moins de 60 ans et n'avez fait aucune contribution provenant d'un revenu de pensions admissible dans un régime enregistré d'épargne-retraite ou un régime enregistré de pensions, demandez le montant de la pension reçu jusqu'à concurrence de 1 000 $. ▶ $ ____

Disability Exemptions—*Exemption pour invalidité*

For persons blind at any time in the year, or confined to a bed or wheelchair for a substantial period each day throughout any 12 month period beginning in the year.—*Pour les personnes aveugles à une date quelconque de l'année et pour celles qui doivent garder le lit ou demeurer dans un fauteuil roulant une grande partie de la journée, tous les jours, pendant 12 mois consécutifs commençant dans l'année.*

For yourself—*Pour vous-même* — Claim—*Demandez* $2,590 ▶ $ ____

You may claim any unused balance of the disability exemption (maximum $2,590) to which your spouse, child, grandchild or supported individual (see item A below) is entitled.—*Vous pouvez demander la fraction inutilisée (maximum 2 590 $) de l'exemption pour invalidité à laquelle ont droit votre conjoint, vos enfants, petits-enfants ou personnes à votre charge (voir note A au bas de la page).*

Unused Balance / *Fraction inutilisée* ▶ $ ____

Student Exemptions—*Exemption pour les étudiants*

1. Claim $50 for each month in the year you will be a student in full-time attendance at only the following: a university or college or an institution offering job retraining courses. *Demandez 50 $ pour chaque mois de l'année où vous fréquenterez à plein temps une université, un collège ou un établissement dispensant des cours de rééducation professionnelle.* ▶ $ ____
2. Claim your tuition fees less the total amount of all scholarships, fellowships or bursaries exceeding $500 which you will receive during the calendar year.—*Demandez vos frais de scolarité moins la fraction qui dépasse 500 $ du total de toutes les bourses d'études, de perfectionnement (fellowships) ou d'entretien que vous recevrez au cours de l'année civile.* ▶ $ ____

Total—***Total*** ▶ $ ____

Deduct: Taxable Family Allowance Payments (To be received in year for children claimed above.)

Soustraire: les allocations familiales imposables *(A recevoir au cours de l'année pour les enfants nommés ci-dessus.)* ▶ $ ____

Net Claim— (Will not be less than $4,140. Enter this amount on reverse side.)

Demande nette— *(Ne doit pas être inférieure à 4 140 $. Inscrire ce montant au verso.)* ▶ $ ____

A—Claim exemption for a relative (a) wholly dependent on you or you and one or more other persons, and (b) residing with you, in a dwelling maintained by you or by you and other persons to whom the dependant is related. (Claim only if there is agreement that no other person claims for the same dependant or for the same residence.)

B—Claim exemption for a wholly dependent son, daughter, grandchild, niece or nephew under 21, or any age if in full-time attendance at school, college, university or infirm. Claim only for a niece or nephew if: (a) you have complete custody and control, and (b) the child resides in Canada. Do not claim here for a child claimed in item 3 or 4.

C—Do not claim over the maximum described in the "Wholly Dependent Children" area. If any other person contributes to the support of the dependant, the aggregate claimed by you and the other person must not exceed the allowable maximum. No claim may be made here for a dependant over age 21 who is not mentally or physically infirm (except a brother or sister in full-time attendance at a school or university) or a dependant claimed in item 3 or 4.

A—Demandez une exemption pour un parent a) entièrement à votre charge ou à votre charge et à celle d'une ou de plusieurs autres personnes; et b) résidant avec vous dans un logement tenu par vous ou par vous et d'autres personnes apparentées à la personne à charge. (Ne demandez cette exemption que s'il est entendu que personne d'autre ne la demandera pour la même personne à charge ou pour le même logement).

B—Demandez une exemption pour un fils, fille, petit-enfant, neveu ou nièce de moins de 21 ans entièrement à votre charge; ou de tout âge s'il fréquente à plein temps l'école, le collège, l'université, ou s'il est infirme. Un neveu ou nièce ne peut être à votre charge que a) si vous en avez la garde et la responsabilité entière, et b) si l'enfant réside au Canada. Ne faites pas de demande ici pour un enfant nommé en 3 ou 4.

C—Ne demandez pas plus que le maximum indiqué dans la section «Enfants entièrement à charge». Si quelqu'un d'autre aide à subvenir aux besoins de la personne à charge, le montant total demandé par vous et l'autre personne ne doit pas dépasser le montant admissible. Ne faites pas de demande ici pour une personne à charge de plus de 21 ans qui n'est pas atteinte d'infirmité physique ou mentale (sauf un frère ou une soeur qui fréquente à plein temps l'école ou l'université), ou pour une personne à charge nommée en 3 ou 4.

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T4-1984
Supplementary - *Supplémentaire*

STATEMENT OF REMUNERATION PAID
ÉTAT DE LA RÉMUNÉRATION PAYÉE

(C) EMPLOYMENT INCOME BEFORE DEDUCTIONS *REVENUS D'EMPLOI AVANT RETENUES*	(D) EMPLOYEE'S PENSION CONTRIBUTION CANADA PLAN *DU CANADA*	QUEBEC PLAN *DU QUÉBEC*	(E) UI PREMIUM *PRIME D'A - C*	(F) REGISTERED PENSION PLAN CONTRIBUTION *COTISATIONS RÉGIME ENREGISTRÉ DE PENSIONS*	(G) INCOME TAX DEDUCTED *IMPÔT SUR LE REVENU RETENU*	(H) UI INSURABLE EARNINGS *GAINS ASSURABLES A - C*	(I) CPP PENSIONABLE EARNINGS *GAINS OUVRANT DROIT À PENSIONS - RPC*	(J) EXEMPT CPP/RPC / UI / A - C *EXONÉRATION*
BOX (C) AMOUNT INCLUDES ANY AMOUNTS IN BOXES (K), (L), (M), (N), (O) AND (P) *LE MONTANT DE LA CASE (C) COMPREND TOUS LES MONTANTS FIGURANT AUX CASES (K) (L) (M) (N) (O) ET (P)*	TAXABLE ALLOWANCES AND BENEFITS *AVANTAGES IMPOSABLES*	(K) BOARD AND LODGING *NOURRITURE ET LOGEMENT*	(L) RENT FREE AND LOW RENT HOUSING *LOGEMENT GRATUIT OU A COÛT MODIQUE*	(M) PERSONAL USE OF EMPLOYER'S AUTO *USAGE PERSONNEL DE L'AUTO DE L'EMPLOYEUR*	(N) INTEREST FREE AND LOW INTEREST LOANS *PRÊTS SANS INTÉRÊT OU A FAIBLE INTÉRÊT*	(O) OTHER TAXABLE ALLOW. AND BENEFITS *AUTRES AVANTAGES IMPOSABLES*		
(P) EMPLOYMENT COMMISSIONS *COMMISSIONS D'EMPLOI*	(Q) PENSION PLAN REGISTRATION NUMBER *N° D'ENREGISTREMENT RÉGIME DE PENSIONS*	(R) PAYMENTS TO DPSP *PAIEMENTS A UN RPDB*	(S) CHARITABLE DONATIONS *DONS DE CHARITÉ*	(T) UNION DUES *COTISATIONS SYNDICALES*	(A) PROVINCE OF EMPLOYMENT *PROVINCE D'EMPLOI*	(B) SOCIAL INSURANCE NUMBER *N° D'ASSURANCE SOCIALE*	(U) EMPLOYEE NO *N° DE L'EMPLOYÉ*	

EMPLOYEE: SURNAME FIRST (in capital letters) USUAL FIRST NAME AND INITIALS AND FULL ADDRESS
EMPLOYÉ: NOM DE FAMILLE D'ABORD (en capitales), PRÉNOM USUEL ET ADRESSE COMPLÈTE

NAME AND ADDRESS OF EMPLOYER OR PAYOR
NOM ET ADRESSE DE L'EMPLOYEUR OU DU PAYEUR

- **Attach to your 1984 Income Tax Return SEE INFORMATION ON REVERSE**
- ***Annexer à votre déclaration d'impôt sur le revenu de 1984 VOIR LES RENSEIGNEMENTS AU VERSO***

2

CUT ALONG LINE

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TFA1
Supplementary
Supplémentaire
Rev. 81

STATEMENT OF FAMILY ALLOWANCES
RELEVÉ DES ALLOCATIONS FAMILIALES

(D) YEAR *(D) ANNÉE*	(E) TOTAL ALLOWANCES *(E) TOTAL DES ALLOCATIONS*	(F) NO OF CHILDREN *(F) NOMBRE D ENFANTS*	(G) DATE OF BIRTH OF EACH CHILD – *DATE DE NAISSANCE DE CHAQUE ENFANT*									
			MO YEAR	MO YEAR	MO YEAR	MO YEAR	MO YEAR	MO YEAR	MO YEAR	MO YEAR	MO YEAR	MO YEAR
							MOIS ANNÉE	MOIS ANNÉE	MOIS ANNÉE	MOIS ANNÉE	MOIS ANNÉE	MOIS ANNÉE
			MOIS ANNÉE	*MOIS ANNÉE*	*MOIS ANNÉE*							

RECIPIENT SURNAME FIRST, AND FULL ADDRESS
BÉNÉFICIAIRE: NOM DE FAMILLE D'ABORD, ET ADRESSE COMPLÈTE

(A) RECIPIENT'S SOC INS NO *(A) N° D ASS SOC DU BENEFIC*	(B) FAMILY ALLOWANCE NO *(B) N° D ALLOCATION FAMILIALE*
(C) OTHER PARENT'S NAME AND SOCIAL INSURANCE NUMBER *(C) NOM ET N° D'ASSURANCE SOCIALE DU CONJOINT*	

ISSUED BY HEALTH AND WELFARE CANADA
DÉLIVRÉ PAR: SANTÉ ET BIEN-ÊTRE SOCIAL CANADA

CUT ALONG LINE

Revenue Canada Taxation | Revenu Canada Impôt

T5
Supplementary – *Supplémentaire*

STATEMENT OF INVESTMENT INCOME
ÉTAT DES REVENUS DE PLACEMENTS

Rev. 84

Year *Année*	Dividends from Taxable Canadian Corporations – *Dividendes de corporations canadiennes imposables* (A) Actual Amount of Eligible Dividends *Montant réel des dividendes admissibles*	(B) Taxable Amount of Eligible Dividends *Montant imposable des dividendes admissibles*	(C) Federal Dividend Tax Credit *Crédit d'impôt fédéral pour dividendes*	(D) Eligible Interest from Canadian Sources *Intérêts admissibles de source canadienne*	(I) Capital Gains Dividends *Dividendes sur gains en capital*	(J) Gross Foreign Income *Revenus étrangers bruts*
	(E) Actual Amount of Ineligible Dividends *Montant réel des dividendes non admissibles*	(F) Taxable Amount of Ineligible Dividends *Montant imposable des dividendes non admissibles*	(G) Royalties from Canadian Sources *Redevances de source canadienne*	(H) Other Income from Canadian Sources *Autres revenus de source canadienne*	(K) Foreign Tax Paid *Impôt étranger payé*	(L) Amount Eligible for Pension Deduction *Montant admissible à la déduction pour pensions*

RECIPIENT: SURNAME FIRST, AND FULL ADDRESS
BÉNÉFICIAIRE: NOM DE FAMILLE D'ABORD, ET ADRESSE COMPLÈTE

Social Insurance Number
Numéro d'assurance sociale

NAME AND ADDRESS OF PAYER (Must appear on each slip)
NOM ET ADRESSE DU PAYEUR (À inscrire sur chaque feuillet)

Revenue Canada Taxation | Revenu Canada Impôt

STATEMENT OF "BUSINESS" INCOME AND EXPENSES

T2124
Rev 84

ONLY COMPLETE INFORMATION APPLICABLE TO YOUR BUSINESS
(If you are a Professional, complete form T2032)

- A separate statement is required for each business. Include the total income and expenses of a partnership.

Name	Social Insurance Number
Name of business	
Location of business (street and number)	
City and Province — Postal Code	Employer's Remittance Account Number
Type of business	
For the period Mo. Yr. 19____ to Mo. Yr. 19____	Principal Commodity
Is this the final year of business? ☐ Yes ☐ No	

Income

	$	¢
Sales, Gross Revenue		
Add: Reserves allowed in the prior year		
	→ $	¢
Less: Returns and Allowances		
Provincial Sales Tax (if included in sales)		
	→	
	→ $	¢
Other Income (Include Recoveries for Bad Debts Previously Written-off) Specify		
Gross Income (Enter this amount on appropriate line on page 1 of your re' i)	→ $	¢

Cost of Goods Sold (Only complete what is applicable)

Inventory at the beginning of the period		
Purchases of Merchandise		
Delivery, Express, Freight		
Less: Cost of items withdrawn for Personal Use		
	→	
Cost of direct labour to manufacture goods		
Sub-Contracts or Other Direct Manufacturing Costs		
Total		
Deduct: Inventory at the end of the period		
Cost of Goods Sold (Deduct from Gross Income)	→	
Gross Profit (Excess of Income over Cost of Goods Sold)		

Expenses & Allowances (Business Portion Only)

	$	¢			¢
Accounting, Legal, Collection, Consulting			Property Taxes		
Advertising, Promotion			Rent on Business Property (Indicate to whom paid, attach list if necessary)		
Management and Administrative Fees			Equipment Rental		
Capital Cost Allowance			Maintenance and Repairs (Except automobile, truck)		
Allowance on Eligible Capital Property			Contribution for Employees (C.P.P., Q.P.P., U.I.C., Workman's Compensation, etc.)		
Allowable Reserves (Specify)			Salary or Wages to Spouse		
Automobile Expenses (fuel, insurance, repairs, rentals)			Other Salaries, Wages, Allowances, Bonuses, Commissions (Do not include salaries to Self or Partners)		
Truck Expenses (fuel, insurance, repairs, rentals)			Other Expenses (specify)		
Insurance Fire, Theft, Liability (Other, Specify)					
Interest, Bank Charges					
Business Tax, Fees, Licenses, Dues					
Bad Debts					
Convention Expenses (provide details)					
Office Expenses, Postage, Stationery, Telephone					
Other Supplies, Materials					
Light, Heat, Water					
Travelling Expenses (Except automobile)			Sub Total		
Sub Total	→		**Total Expenses**	→	

Excess of Income Over Expenses (Enter this amount on line 1 of the "Adjustments to Income Schedule") →

Please do not use this area

Revenue Canada Taxation | Revenu Canada Impôt

T2130
Rev. 84

ADJUSTMENTS TO INCOME SCHEDULE

Excess of Income Over Expenses (from the appropriate Income and Expense Statement) — $ ¢

Add: (a) Income items subject to tax but **not** reported on the Income and Expense Statement such as:

	$ ¢
C.C.A. Recapture	
Others (Specify)	
	$ ¢ ▶

(b) Expenses recorded on the Income and Expense Statement but non-deductible such as:

	$ ¢
Donations (deductible on page 2 of your return)	
Salaries paid to self and partners	
Others (Specify)	
Subtotal	$ ¢ ▶
Total	▶ $ ¢

Less: (a) Allowable expenses/deductions from the business/professional income, **not** on the Income and Expense Statement, such as:

3% Inventory Allowance (If applicable)	
Others (Specify)	
Total	▶

ADJUSTED NET INCOME FROM BUSINESS/PROFESSION

	$ ¢
Enter your share of the "Adjusted Net Income" reported directly above. (_____%)	
Add: 1983 Reserve re: 1971 Receivables (this is applicable to Professionals, in practice before 1972, **only**)	
personal or non-business portion of expenses included above	
Total	▶ $ ¢
Less: 1984 Reserve re: 1971 Receivables (this is applicable to Professionals, in practice before 1972, **only**)	
Other allowable expenses not included on the Statement of Income and Expenses, but deductible from your share of the partnership income. (Specify)	
Total	▶

NET INCOME (report this amount on appropriate line of page 1 of the return)

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CAPITAL COST ALLOWANCE SCHEDULE (DEPRECIATION)

T2132 Rev. 84

- A separate Capital Cost Allowance Schedule is required for each business

(1) Class No.	(2) UCC* at beginning of 1984 (col. 10 of 1983 Schedule)	(3) Cost of Additions during 1984 (Net Business Portion Only) Provide details in AREA A below	(4) Proceeds from Disposals during 1984 (Business Portion Only) Provide details in AREA B below.	(5) (Col. (2) plus Col. (3) less Col. (4))	(6) Deduct 1/2 of amount if any, by which Col. (3) exceeds Col. (4). If Col. (4) exceeds Col. (3), enter NIL	(7) Col. (5) minus Col. (6)	(8) Rate %	(9) CCA** for 1984 Col. (8) x Col. (7)	(10) UCC at end of 1984 Col. (5) minus Col. (9)

*UCC - Undepreciated Capital Cost
**CCA - Capital Cost Allowance

Total C.C.A. on Assets _____

DETAILS OF ADDITIONS AND DISPOSALS DURING 1984

AREA A — ADDITIONS

(1) Class No	(2) Kind of Asset	(3) Total Cost*	(4) Personal Portion	(5) Business Portion (Col. (3) less Col. (4))	(6) Investment Tax Credit (If Applicable) on Business Portion	(7) Net Business Portion (Col. (5) less Col. (6))
		$	$	$	$	$

*If you receive a grant to purchase an asset, you must reduce the cost of the asset by the amount of the grant.

AREA B — DISPOSALS

		BUILDINGS	OTHER ASSETS		
(1) Class No	(2) Kind of Asset	(3) Proceeds of Disposal (See Below)	(4) Proceeds of Disposal (Amount not to exceed Capital Cost)	(5) Personal Portion (If applicable)	(6) Business Portion Col. (3) or Col. (4) less Col. (5)

Disposal of a building in 1984 (see chapter 6 for details)

1. If you disposed of a building for an amount less than the undepreciated capital cost of the building but did not dispose of the land the building sits on or the land right next to the building, enter in Col. (3) in Area B:
   The total of:
   (a) The actual proceeds of disposition of the building, and
   (b) One half of the difference between the undepreciated capital cost of the building (or its fair market value, if greater) and the actual proceeds.
2. If you disposed of a building for an amount less than the undepreciated capital cost of the building as well as the land the building sits on or the land right next to the building, enter in Col. (3) in Area B:
   The lesser of:
   (a) The excess of (the actual proceeds of disposition of the land and buildings) over (the lesser of the adjusted cost base of the land and its fair market value immediately before the disposition), and
   (b) The greater of (the undepreciated capital cost of the building) and (the fair market value of the building).
3. If you disposed of a building for an amount exceeding the undepreciated capital cost of the building, enter in Col. (3) in Area B:
   The lesser of:
   (a) The actual proceeds of disposition of the building, and
   (b) The capital cost of the building.

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T2201
REV. 84

VERIFICATION OF DEDUCTION FOR BLIND PERSONS AND PERSONS CONFINED TO BED OR WHEELCHAIR

- For use by an individual who is claiming on his or her behalf or on behalf of a dependant, the deduction permitted by paragraph 110(1)(e) of the Income Tax Act for blind persons and/or persons confined to a bed or wheelchair for a substantial period of time each day throughout any 12 month period ending in the taxation year or beginning in the year and continuing to the end of the taxation year.
- One completed copy of this form is to be attached to the T1 Income Tax Return of the individual making this claim for the first year the claim is made.
- It will not be necessary to file this form in subsequent years unless there are changed circumstances.
- For full details of the allowability of this claim, consult your T1 Guide.

(DETACH HERE)

Revenue Canada Taxation | Revenu Canada Impôt

T2201
REV. 84

VERIFICATION OF DEDUCTION FOR BLIND PERSONS AND PERSONS CONFINED TO BED OR WHEELCHAIR

NAME OF INDIVIDUAL MAKING THIS CLAIM (Print) | SOCIAL INSURANCE NUMBER

ADDRESS (Print)

Particulars

☐ SELF or _____ | SOCIAL INSURANCE NUMBER (if available)

I **BLIND**

(1) CNIB Registration Number (if applicable): _____

OR

(2) If you do not have a Registration Number, please have your physician complete the following:

(a) Date of last eye examination — Day | Month | Year

(b) Visual Acuity wearing glasses (described under the 20/20 scale)
(i) right eye _____ (ii) left eye _____ (iii) both eyes together _____

(c) Field of vision
(i) right eye _____ (ii) left eye _____ (iii) both eyes together _____

(d) Do pathological changes in the eyes account for loss of vision? Yes ☐ No ☐

II **CONFINED TO BED OR WHEELCHAIR** (to be completed by physician)

(1) Description of disability _____

(2) Date disability originated: _____ 19 ____

(3) Is disability of a permanent nature? Yes ☐ No ☐ If "No", indicate the expected period of disability.

(4) Was this individual confined to a bed or wheelchair for a period of 12 months ending in the taxation year? Yes ☐ No ☐ If "No", please indicate period.

(5) Was this individual confined to a bed or wheelchair for a period beginning in the taxation year and continuing to the end of the taxation year? Yes ☐ No ☐ If "Yes", indicate expected period of disability.

(6) Please indicate the number of hours in a waking day this individual spends out of a bed or wheelchair: _____ hours.

(7) Would this individual be confined to a bed or wheelchair for a period of 12 months because of a permanent disability were it not for the use of a device or devices that the individual acquired to enable mobility? Yes ☐ No ☐ If "Yes", specify the type of device used.

I hereby certify the above information to be correct.

_____ _____ M D
Name of Physician (PLEASE PRINT) Signature of Physician

Date _____ 19 ____

Address _____

Revenue Canada Taxation | Revenu Canada Impôt

T2031
REV 84

REGISTERED HOME OWNERSHIP SAVINGS PLAN (R.H.O.S.P.) CONTRIBUTION RECEIPT
REÇU POUR CONTRIBUTIONS À UN RÉGIME ENREGISTRÉ D'ÉPARGNE-LOGEMENT (R.E.E.L.)

One completed copy to be attached to the T1 Return of the beneficiary claiming a deduction for registered home ownership savings plan contributions.
Joindre un exemplaire rempli à la déclaration T1 du bénéficiaire qui réclame une déduction au titre des contributions versées à un régime enregistré d'épargne-logement.

NOTE: This form is not to be issued for an amount received by direct transfer from a prior R.H.O.S.P. of the beneficiary.
REMARQUE: La présente formule ne doit pas être remplie à l'égard d'un montant reçu par suite d'un transfert direct d'un R.E.E.L. antérieur du bénéficiaire.

PART I – To be completed by the trust company or depositary
PARTIE I *– À remplir par la compagnie de fiducie ou par le dépositaire*

NAME OF TRUST COMPANY OR DEPOSITARY – *NOM DE LA COMPAGNIE DE FIDUCIE OU DU DÉPOSITAIRE*

ADDRESS – *ADRESSE*

NAME OF BENEFICIARY – *NOM DU BÉNÉFICIAIRE* | SOC. INS. NO. – *N^O D'ASS. SOCIALE*

ADDRESS OF BENEFICIARY – *ADRESSE DU BÉNÉFICIAIRE*

CONTRACT NUMBER OF PLAN
N^O DE CONTRAT DU RÉGIME ▶

Contributions to this plan by the beneficiary
Contributions du bénéficiaire à ce régime

1. Amount of contributions (no part of which has been reported on a previous R.H.O.S.P. receipt) received in the year
   Montant des contributions (dont aucune partie n'est visée par un reçu de R.E.E.L. antérieur) reçues dans l'année 19____ $ _____
2. Amount of contributions for which previous R.H.O.S.P. receipts have been issued (including contributions which were made to a prior R.H.O.S.P. that, pursuant to subsection 146.2(19) and as a result of direct transfers, is deemed to be the same plan for purposes of contribution limitations).
   Montant des contributions visées par des reçus de R.E.E.L. antérieurs (y compris les contributions versées à un R.E.E.L. antérieur qui, conformément au paragraphe 146.2(19) et par suite de transferts directs, est réputé être le même régime aux fins des restrictions relatives aux contributions). _____
3. Total contributions for which R.H.O.S.P. receipts have been issued (total of lines 1 and 2)
   Total des contributions visées par des reçus de R.E.E.L. (total des lignes 1 et 2) $ _____

CERTIFICATION — *ATTESTATION*

I, _____ of
Je, _____ *de* _____
(Print Name – *Nom en lettres moulées*) (Address – *Adresse*)

hereby certify that the information contained in Part I of this receipt is true, correct and complete in every respect and that the plan has been registered or has been submitted for registration to the Department of National Revenue, Taxation, in accordance with Departmental requirements.

certifie par les présentes que les renseignements donnés dans la Partie I ci-dessus sont vrais, exacts et complets sous tous les rapports et que le régime a été enregistré ou soumis aux fins d'enregistrement au ministère du Revenu national, Impôt, conformément à ses exigences.

_____ _____ _____ _____
(Signature of Official of Trust Company or Depositary
Signature d'un dirigeant de la compagnie de fiducie ou du dépositaire)
(Position or Office – *Titre ou charge*) (Date)

PART II – To be completed by the Beneficiary

I hereby certify that I am the beneficiary whose name appears in Part I of this receipt, that I have never applied for a R.H.O.S.P. other than the one to which this receipt applies except if applicable, a prior plan from which all funds were transferred directly to the one to which this receipt applies, that I have not previously been allowed a "top-up" deduction pursuant to subsection 146.2(4) of the Income Tax Act, and that in both the taxation year for which this receipt is used to claim a deduction from income and the immediately preceding taxation year, I or my spouse with whom I resided during both years did not

(a) have an owner-occupied home as defined below, or

(b) own, or have an interest in a partnership that owned, whether jointly with another person or otherwise, real property, any portion of which was used in these taxation years as a dwelling place by any individual.

_____ 19 ___
(Date)

Definition

"Owner-occupied home" of a taxpayer for the purpose of this receipt means:

(i) a housing unit owned in the year, whether jointly with another person or otherwise, if the housing unit was situated in Canada and was inhabited by the taxpayer at any time in the year, or

(ii) a share of the capital stock of a co-operative housing corporation owned in the year, whether jointly with another person or otherwise, if the share was acquired for the sole purpose of acquiring the right to inhabit a housing unit owned by the corporation, which housing unit was situated in Canada and was inhabited at any time in the year by the taxpayer.

PARTIE II – À remplir par le bénéficiaire

Je certifie par les présentes que je suis le bénéficiaire dont le nom figure dans la Partie I ci-dessus, que je n'ai jamais souscrit à un autre REEL que celui qui est visé par le présent reçu excepté, le cas échéant, d'un régime antérieur dont tous les fonds ont été transférés directement au régime visé par ce reçu, que je n'ai pas déjà bénéficié d'une déduction "complémentaire" en vertu du paragraphe 146.2(4) de la Loi de l'impôt sur le revenu, et qu'au cours de l'année d'imposition pour laquelle ce reçu est utilisé pour demander une déduction du revenu, et au cours de l'année d'imposition précédente, ni moi ni mon conjoint avec qui j'ai résidé pendant ces deux années n'avons

a) eu un logement de type propriétaire-occupant selon la définition donnée ci-dessous, ni
b) possédé ou détenu une participation dans une société qui possédait, soit conjointement avec une autre personne ou autrement, un bien immeuble dont une partie quelconque a été utilisée par un particulier comme lien d'habitation au cours des années en question.

_____
(Signature)

Définition

"Logement de type propriétaire-occupant" d'un contribuable, aux fins des présentes, désigne:

(i) un logement qu'il a possédé au cours de l'année, conjointement avec une autre personne ou autrement, pourvu que le logement ait été situé au Canada et qu'il ait été habité par le contribuable à une date quelconque dans l'année, ou

(ii) une action du capital-actions d'une coopérative d'habitation constituée en corporation que le contribuable a détenue dans l'année, conjointement avec une autre personne ou autrement, pourvu que l'acquisition de cette action n'ait eu pour objet que de donner au contribuable le droit d'habiter un logement appartenant à la corporation, situé au Canada et habité par le contribuable à une date quelconque dans l'année.

CANADA

DEPARTMENT OF NATIONAL REVENUE, TAXATION

T400A
Rev. 84

NOTICE OF OBJECTION

- For use by Individuals or corporations to serve a formal objection to an assessment, reassessment, determination or redetermination of a loss under the provisions of the Income Tax Act.
- A separate Notice of Objection must be filed in respect of EACH ASSESSMENT, REASSESSMENT, DETERMINATION or REDETERMINATION OF A LOSS, against which an objection is taken. If the facts and reasons set out in one Notice are identical to the facts and reasons in another, this may be indicated and one statement of facts and reasons will be sufficient.
- TWO completed copies of this Notice (signed by the taxpayer, if an individual, or by an authorized officer, if a corporation) are to be sent by REGISTERED MAIL to the Deputy Minister of National Revenue for Taxation, 875 Heron Road, Ottawa, Ontario, K1A 0L8. The envelope containing the Notices must be postmarked within 90 days after the date shown on the Notice of Assessment, Reassessment, Determination or Redetermination of a Loss, against which an objection is taken.
- It is suggested that taxpayers initially attempt to resolve any disagreement with the District Taxation Office concerned before filing a formal Notice of Objection. In the event that the disagreement is not resolved please ensure that the required Notice of Objection is properly filed within the 90-day period mentioned above.

NAME AND ADDRESS OF TAXPAYER (Print)	TELEPHONE (including area code) RESIDENCE _____ BUSINESS _____

DETAILS OF NOTICE AGAINST WHICH OBJECTION IS TAKEN

Please check ☑ the appropriate box and provide details hereunder.

☐ NOTICE OF ASSESSMENT ☐ NOTICE OF REASSESSMENT ☐ NOTICE OF DETERMINATION OF A LOSS ☐ NOTICE OF REDETERMINATION OF A LOSS

DATE OF MAILING OF (RE) ASSESSMENT OR (RE) DETERMINATION	NOTICE SERIAL No. (If printed on Notice)	TAXATION YEAR 19
DISTRICT TAXATION OFFICE	SOCIAL INSURANCE No., IDENTIFICATION No. OR ACCOUNT No.	

STATEMENT OF FACTS AND REASONS

Provide a complete statement of the Facts upon which the objection is based and set out the Reasons for the objection: (If space is insufficient, attach a separate sheet)

NAME AND ADDRESS OF AUTHORIZED AGENT (If applicable)

TELEPHONE (including area code) _____

OBJECTION

Notice of Objection is hereby given from the ASSESSMENT, REASSESSMENT, DETERMINATION or REDETERMINATION OF A LOSS as detailed above.

Name (Print) _____

Signature _____

Date _____ 19____ Position or Office _____

Canadian Human Rights Act Federal Information Bank Number 15605

Revenue Canada Taxation | Revenu Canada Impôt

CLAIM FOR MOVING EXPENSES

T1-M
Rev. 84

- For use by an individual who moves to a new location in Canada in order to take up employment or start a business and, as a result, moved to a residence at least 40 kilometres closer to a new work location than was the former residence. A claim by a "deemed" resident is not limited to work locations in Canada.
- One completed copy of this claim is to be attached to your income tax return.
- Instructions in respect of a moving expense claim are included in the pamphlet "Moving Expenses" which may be obtained from your District Taxation Office.
- You must be prepared to submit receipts
- Please note: Claims may be subject to review even though a Notice of Assessment has been issued.

Details of Relocation

FROM ▶ TO

Former Residence
Street Address _____
City and Province _____
Date of residence move _____
(Day) (Month) (Year)

New Residence
Street Address _____
City and Province _____

Former Employer, Business or Educational Institution
(If applicable)
Name _____
Street Address _____
City and Province _____
Date of move to new work area _____
(Day) (Month) (Year)

New Employer, Business or Educational Institution
Name _____
Street Address _____
City and Province _____

Distance from **former residence** to **new work** or study location – _____ kilometres
Distance from **new residence** to **new work** or study location – _____ kilometres
Difference in Distance – _____ kilometres

Note: If difference in distance is less than 40 kilometres moving expenses are not allowable.

Statement of Expenses

Removal expenses – State name of mover _____	$ _____
Transportation costs from former residence to new residence	
Number of household members in move _____ Mode of travel _____ kilometres _____	
Travel costs	_____
Lodging – State number of nights _____	_____
Meals – State number of days _____	_____
Temporary living expenses near new or old location	
Lodging – Name and address _____ Total nights _____	_____
Name and address _____ Total nights _____	_____
Meals Total days _____	_____
Cost of lease settlement	_____
Selling costs of former residence – (Selling price $_____)	
Real estate commission	_____
Legal or notarial fees	_____
Advertising	_____
Other selling costs (specify) _____	_____
Purchase costs of new residence – (Purchase price $_____)	
Legal fees	_____
Taxes (imposed on registration or transfer of title)	_____
Total moving expenses	$ _____
Less: Amount paid or payable by employer, or reimbursed	_____
Net Cost to Taxpayer	$ _____ (A)
Net income for the year from employment or self-employment in new work location *or* income for the year from scholarships, bursaries, fellowships, research grants and prizes for achievement	$ _____ (B)

Claim the lesser of Amounts (A) and (B) $ _____

Note: Where the Net Cost in (A) exceeds the income in (B), the excess may be claimed in the immediately following year as a deduction from income as described in (B). Where such excess is claimed in the following year, do not complete another form but indicate on that return that your claim is a carry forward from last year.

CERTIFICATION

I HEREBY CERTIFY that the above information is true, correct and complete in every respect.

Date _____ Signature _____ SOCIAL INSURANCE NUMBER

INCOME TAX WORKSHEET

Name of business:_____ Name of taxpayer:_____ _____198__

Accounts	Trial balance		Adjustments		Adjusted trial balance		Income statement		Balance sheet	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Adjustments										

Revenue Canada Taxation | Revenu Canada Impôt

T2202
Rev. 84

EDUCATION DEDUCTION CERTIFICATE

- For use by an individual making a claim in respect of a Student's Education Deduction under paragraphs 110(1)(g) or (h) or section 110.3 of the Income Tax Act.
- For purposes of this certificate, a qualifying educational program is a program of not less than three consecutive weeks duration that provides that each student taking the program spend not less than ten hours per week on courses or work in the program (exclusive of study time). This certificate is to be issued only in respect of courses at a post-secondary school level with the exception of occupational training courses given by an educational institution certified by the Minister of Manpower and Immigration.
- Courses undertaken outside Canada must be at a university and must be of at least thirteen consecutive weeks duration leading to a degree unless at a United States educational institution (including a university) offering courses at a post-secondary school level at or near the Canadian border to which the student commuted.
- One completed copy of this form is to be attached to the income tax return of the student or, if applicable, other person making a claim in respect of the student's education deduction.
- The education deduction is calculated by multiplying $50 by the number of months covered by this certificate or any other education certificate to a maximum of twelve months for any one calendar year.
- The period(s) covered by this certificate should commence and terminate in the same calendar year.
- For further information refer to Interpretation Bulletin No. IT-224R2—Education Deduction which may be obtained from your District Taxation Office.

PART I – Statement by Educational Institution

_____
(Name and Address of Educational Institution)

I hereby certify that _____ was registered as a student in full-time attendance and enrolled at this educational institution in a qualifying educational program for the session periods indicated.

SESSION PERIODS			
FROM		TO	
Month	Year	Month	Year

_____ _____ _____
Date | Signature of Authorized Officer | Position or Office

PART II – Statement by Student

A. To Be Completed In All Cases

I hereby certify that:

(i) for the above period(s), I was in full-time attendance in a qualifying educational program as defined above,

(ii) I did not receive from a person, other than one to whom I am related, any allowance, benefit, grant or reimbursement for expenses in respect of the program other than (a) an amount received as a scholarship, fellowship or bursary or a prize for achievement in a field of endeavour ordinarily carried on by me, or (b) a benefit, if any, received by virtue of a loan made to me in accordance with the requirements of the Canada Student Loans Act or the Quebec Students Loan and Scholarships Act, and

(iii) the program was not taken during a period in respect of which I received income from an office or employment and in connection with or as part of the duties of that office or employment.

_____ _____ _____
Date | Signature of Student | Social Insurance Number

B. To Be Completed Where The Student Commuted To An Educational Institution in the United States

I hereby certify that I resided in Canada during the period(s) indicated above near the boundary between Canada and the United States and commuted to the above-named educational institution in the United States.

_____ _____ _____
Date | Signature of Student | Social Insurance Number

PART III – Authorization to Transfer an Education Deduction

To be completed by the student who wishes to transfer all or a portion of an education deduction for the year to a supporting individual. A supporting individual is a brother or sister (provided the student was at any time in the year or any previous year "resident" in Canada) or a parent or grandparent (whether or not the student resided in Canada). This part should also be completed where the student's spouse has used the student's education deduction in computing eligible deductions transferred per Schedule 2 of the T1 Return. Only one person can be a supporting individual in respect of any student in any year.

Number of months during the calendar year in which I was in full-time attendance at this educational institution or any other educational institution by whom an education deduction certificate has been issued to me. _____

Total Amount of Education Deduction Available – $50 × _____ (No. of Months above) – – – – – – – – – – – – = $_____

Subtract – Amount required to reduce my Taxable Income to Nil – – – – – – – – – – – – – – – – – – _____

Amount transferable – $_____

I Hereby Designate _____ (Name of Supporting Individual) _____ (Relationship) as eligible to claim the "Amount Transferable" above in respect of my unused education deduction.

_____ _____
Date | Signature of Student

INCOME TAX WORKSHEET

Name of business: _____ Name of taxpayer: _____ _____ 198__

Accounts	Trial balance		Adjustments		Adjusted trial balance		Income statement		Balance sheet	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Adjustments										

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T4-1984
Supplementary - *Supplémentaire*

STATEMENT OF REMUNERATION PAID
ÉTAT DE LA RÉMUNÉRATION PAYÉE

(C) EMPLOYMENT INCOME BEFORE DEDUCTIONS *REVENUS D'EMPLOI AVANT RETENUES*	(D) EMPLOYEE'S PENSION CONTRIBUTION CANADA PLAN / QUEBEC PLAN *DU CANADA / DU QUÉBEC COTISATION DE PENSION (EMPLOYÉ)*	(E) UI PREMIUM *PRIME D'A - C*	(F) REGISTERED PENSION PLAN CONTRIBUTION *COTISATIONS REGIME ENREGISTRÉ DE PENSIONS*	(G) INCOME TAX DEDUCTED *IMPÔT SUR LE REVENU RETENU*	(H) UI INSURABLE EARNINGS *GAINS ASSURABLES A - C*	(I) CPP PENSIONABLE EARNINGS *GAINS OUVRANT DROIT A PENSIONS - R P C*	(J) EXEMPT *A - C EXONÉRATION*

BOX (C) AMOUNT INCLUDES ANY AMOUNTS IN BOXES (K) (L) (M) (N) (O) AND (P) *LE MONTANT DE LA CASE (C) COMPREND TOUS LES MONTANTS FIGURANT AUX CASES (K) (L) (M) (N) (O) ET (P)*	TAXABLE ALLOWANCES AND BENEFITS *AVANTAGES IMPOSABLES*	(K) BOARD AND LODGING *NOURRITURE ET LOGEMENT*	(L) RENT FREE AND LOW RENT HOUSING *LOGEMENT GRATUIT OU A COÛT MODIQUE*	(M) PERSONAL USE OF EMPLOYER'S AUTO *USAGE PERSONNEL DE L'AUTO DE L'EMPLOYEUR*	(N) INTEREST FREE AND LOW INTEREST LOANS *PRÊTS SANS INTÉRÊT OU A FAIBLE INTÉRÊT*	(O) OTHER TAXABLE ALLOW. AND BENEFITS *AUTRES AVANTAGES IMPOSABLES*

(P) EMPLOYMENT COMMISSIONS *COMMISSIONS D'EMPLOI*	(Q) PENSION PLAN REGISTRATION NUMBER *N° D'ENREGISTREMENT RÉGIME DE PENSIONS*	(R) PAYMENTS TO DPSP *PAIEMENTS A UN RPDB*	(S) CHARITABLE DONATIONS *DONS DE CHARITÉ*	(T) UNION DUES *COTISATIONS SYNDICALES*	(A) PROVINCE OF EMPLOYMENT *PROVINCE D'EMPLOI*	(B) SOCIAL INSURANCE NUMBER *N° D'ASSURANCE SOCIALE*	(U) EMPLOYEE NO *N° DE L'EMPLOYÉ*

EMPLOYEE SURNAME FIRST (in capital letters) USUAL FIRST NAME AND INITIALS AND FULL ADDRESS
EMPLOYÉ NOM DE FAMILLE D'ABORD (en capitales) PRÉNOM USUEL ET ADRESSE COMPLÈTE

NAME AND ADDRESS OF EMPLOYER OR PAYOR
NOM ET ADRESSE DE L'EMPLOYEUR OU DU PAYEUR

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TFA1
Supplementary
Supplémentaire
Rev. 81

STATEMENT OF FAMILY ALLOWANCES
RELEVÉ DES ALLOCATIONS FAMILIALES

(D) YEAR *(D) ANNÉE*	(E) TOTAL ALLOWANCES *(E) TOTAL DES ALLOCATIONS*	(F) NO OF CHILDREN *(F) NOMBRE D'ENFANTS*	(G) DATE OF BIRTH OF EACH CHILD - *DATE DE NAISSANCE DE CHAQUE ENFANT*											
			MO	YEAR	MO	YEAR	MO	YEAR	MO	YEAR	MO	YEAR	MO	YEAR
			MOIS	ANNÉE	MOIS	ANNÉE	MOIS	ANNÉE	MOIS	ANNÉE	MOIS	ANNÉE	MOIS	ANNÉE

RECIPIENT SURNAME FIRST, AND FULL ADDRESS
BÉNÉFICIAIRE NOM DE FAMILLE D'ABORD, ET ADRESSE COMPLÈTE

(A) RECIPIENT S SOC INS NO *(A) N° D ASS SOC DU BÉNÉFIC*	(B) FAMILY ALLOWANCE NO *(B) N° D ALLOCATION FAMILIALE*

(C) OTHER PARENT S NAME AND SOCIAL INSURANCE NUMBER
(C) NOM ET N° D'ASSURANCE SOCIALE DU CONJOINT

ISSUED BY HEALTH AND WELFARE CANADA
DÉLIVRÉ PAR SANTÉ ET BIEN-ÊTRE SOCIAL CANADA

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T5
Supplementary – *Supplémentaire*

STATEMENT OF INVESTMENT INCOME
ÉTAT DES REVENUS DE PLACEMENTS

Rev. 84

Year *Année*	Dividends from Taxable Canadian Corporations *Dividendes de corporations canadiennes imposables* (A) Actual Amount of Eligible Dividends *Montant réel des dividendes admissibles*	(B) Taxable Amount of Eligible Dividends *Montant imposable des dividendes admissibles*	(C) Federal Dividend Tax Credit *Crédit d'impôt fédéral pour dividendes*	(D) Eligible Interest from Canadian Sources *Intérêts admissibles de source canadienne*	(I) Capital Gains Dividends *Dividendes sur gains en capital*	(J) Gross Foreign Income *Revenus étrangers bruts*
	(E) Actual Amount of Ineligible Dividends *Montant réel des dividendes non admissibles*	(F) Taxable Amount of Ineligible Dividends *Montant imposable des dividendes non admissibles*	(G) Royalties from Canadian Sources *Redevances de source canadienne*	(H) Other Income from Canadian Sources *Autres revenus de source canadienne*	(K) Foreign Tax Paid *Impôt étranger payé*	(L) Amount Eligible for Pension Deduction *Montant admissible à la déduction pour pensions*

RECIPIENT SURNAME FIRST, AND FULL ADDRESS
BÉNÉFICIAIRE NOM DE FAMILLE D'ABORD, ET ADRESSE COMPLÈTE

Social Insurance Number
Numéro d'assurance sociale

NAME AND ADDRESS OF PAYER (Must appear on each slip)
NOM ET ADRESSE DU PAYEUR (À inscrire sur chaque feuillet)

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Supplementary - *Supplémentaire*

STATEMENT OF REMUNERATION PAID
ÉTAT DE LA RÉMUNÉRATION PAYÉE

(C) EMPLOYMENT INCOME BEFORE DEDUCTIONS *REVENUS D'EMPLOI AVANT RETENUES*	(D) EMPLOYEE'S PENSION CONTRIBUTION CANADA PLAN / QUÉBEC PLAN *DU CANADA / DU QUÉBEC COTISATION DE PENSION (EMPLOYÉ)*	(E) UI PREMIUM *PRIME DA - C*	(F) REGISTERED PENSION PLAN CONTRIBUTION *COTISATIONS RÉGIME ENREGISTRÉ DE PENSIONS*	(G) INCOME TAX DEDUCTED *IMPÔT SUR LE REVENU RETENU*	(H) UI INSURABLE EARNINGS *GAINS ASSURABLES A - C*	(I) C.P.P. PENSIONABLE EARNINGS *GAINS OUVRANT DROIT À PENSIONS - R.P.C.*	(J) EXEMPT CPP/QPP / RPC/RRQ / UI / A - C *EXONÉRATION*
BOX (C) AMOUNT INCLUDES ANY AMOUNTS IN BOXES (K), (L), (M), (N), (O) AND (P) *LE MONTANT DE LA CASE (C) COMPREND TOUS LES MONTANTS FIGURANT AUX CASES (K), (L), (M), (N), (O) ET (P)*	TAXABLE ALLOWANCES AND BENEFITS *AVANTAGES IMPOSABLES*	(K) BOARD AND LODGING *NOURRITURE ET LOGEMENT*	(L) RENT FREE AND LOW RENT HOUSING *LOGEMENT GRATUIT OU À COÛT MODIQUE*	(M) PERSONAL USE OF EMPLOYER'S AUTO *USAGE PERSONNEL DE L'AUTO DE L'EMPLOYEUR*	(N) INTEREST FREE AND LOW INTEREST LOANS *PRÊTS SANS INTÉRÊT OU À FAIBLE INTÉRÊT*	(O) OTHER TAXABLE ALLOW. AND BENEFITS *AUTRES AVANTAGES IMPOSABLES*	
(P) EMPLOYMENT COMMISSIONS *COMMISSIONS D'EMPLOI*	(Q) PENSION PLAN REGISTRATION NUMBER *N° D'ENREGISTREMENT RÉGIME DE PENSIONS*	(R) PAYMENTS TO DPSP *PAIEMENTS À UN RPDB*	(S) CHARITABLE DONATIONS *DONS DE CHARITÉ*	(T) UNION DUES *COTISATIONS SYNDICALES*	(A) PROVINCE OF EMPLOYMENT *PROVINCE D'EMPLOI*	(B) SOCIAL INSURANCE NUMBER *N° D'ASSURANCE SOCIALE*	(U) EMPLOYEE NO *N° DE L'EMPLOYÉ*

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NAME AND ADDRESS OF EMPLOYER OR PAYOR
NOM ET ADRESSE DE L'EMPLOYEUR OU DU PAYEUR

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STATEMENT OF REMUNERATION PAID
ÉTAT DE LA RÉMUNÉRATION PAYÉE

(C) EMPLOYMENT INCOME BEFORE DEDUCTIONS *REVENUS D'EMPLOI AVANT RETENUES*	(D) EMPLOYEE'S PENSION CONTRIBUTION CANADA PLAN / QUÉBEC PLAN *DU CANADA / DU QUÉBEC COTISATION DE PENSION (EMPLOYÉ)*	(E) UI PREMIUM *PRIME DA - C*	(F) REGISTERED PENSION PLAN CONTRIBUTION *COTISATIONS RÉGIME ENREGISTRÉ DE PENSIONS*	(G) INCOME TAX DEDUCTED *IMPÔT SUR LE REVENU RETENU*	(H) UI INSURABLE EARNINGS *GAINS ASSURABLES A - C*	(I) C.P.P. PENSIONABLE EARNINGS *GAINS OUVRANT DROIT À PENSIONS - R.P.C.*	(J) EXEMPT CPP/QPP / RPC/RRQ / UI / A - C *EXONÉRATION*
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ÉTAT DE LA RÉMUNÉRATION PAYÉE

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NAME AND ADDRESS OF EMPLOYER OR PAYOR
NOM ET ADRESSE DE L'EMPLOYEUR OU DU PAYEUR

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STATEMENT OF "BUSINESS" INCOME AND EXPENSES

T2124
Rev. 84

ONLY COMPLETE INFORMATION APPLICABLE TO YOUR BUSINESS
(If you are a Professional, complete form T2032)

- A separate statement is required for each business. Include the total income and expenses of a partnership.

Name	Social Insurance Number
Name of business	
Location of business (street and number)	
City and Province Postal Code	Employer's Remittance Account Number
Type of business	
For the period Mo Yr 19 to Mo Yr 19	Principal Commodity
Is this the final year of business? ☐ Yes ☐ No	

Income

	$	¢	$	¢
Sales, Gross Revenue				
Add: Reserves allowed in the prior year				
Less: Returns and Allowances				
Provincial Sales Tax (if included in sales)				
Other Income (Include Recoveries for Bad Debts Previously Written-off) Specify				
Gross Income (Enter this amount on appropriate line on page 1 of your return)				

Cost of Goods Sold (Only complete what is applicable)

Inventory at the beginning of the period			
Purchases of Merchandise			
Delivery, Express, Freight			
Less: Cost of items withdrawn for Personal Use			
Cost of direct labour to manufacture goods			
Sub-Contracts or Other Direct Manufacturing Costs			
Total			
Deduct: Inventory at the end of the period			
Cost of Goods Sold (Deduct from Gross Income)			
Gross Profit (Excess of Income over Cost of Goods Sold)			

Expenses & Allowances (Business Portion Only)

	$	¢			¢
Accounting, Legal, Collection, Consulting			Property Taxes		
Advertising, Promotion			Rent on Business Property (Indicate to whom paid, attach list if necessary)		
Management and Administrative Fees					
Capital Cost Allowance			Equipment Rental		
Allowance on Eligible Capital Property			Maintenance and Repairs (Except automobile, truck)		
Allowable Reserves (Specify)					
			Contribution for Employees (C.P.P., Q.P.P., U.I.C., Workman's Compensation, etc.)		
Automobile Expenses (fuel, insurance, repairs, rentals)					
Truck Expenses (fuel, insurance, repairs, rentals)			Salary or Wages to Spouse		
Insurance Fire, Theft, Liability (Other Specify)			Other Salaries, Wages, Allowances, Bonuses, Commissions (Do not include salaries to Self or Partners)		
Interest, Bank Charges			Other Expenses (specify)		
Business Tax, Fees, Licenses, Dues					
Bad Debts					
Convention Expenses (provide details)					
Office Expenses, Postage, Stationery, Telephone					
Other Supplies, Materials					
Light, Heat, Water					
Travelling Expenses (Except automobile)			Sub Total		
Sub Total			**Total Expenses**		

Excess of Income Over Expenses (Enter this amount on line 1 of the "Adjustments to Income Schedule")

Please do not use this area

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STATEMENT OF REMUNERATION PAID

ÉTAT DE LA RÉMUNÉRATION PAYÉE

(C) EMPLOYMENT INCOME BEFORE DEDUCTIONS *REVENUS D'EMPLOI AVANT RETENUES*	(D) EMPLOYEE'S PENSION CONTRIBUTION CANADA PLAN / QUEBEC PLAN *DU CANADA / DU QUÉBEC COTISATION DE PENSION (EMPLOYÉ)*	(E) UI PREMIUM *PRIME D'A-C*	(F) REGISTERED PENSION PLAN CONTRIBUTION *COTISATIONS RÉGIME ENREGISTRÉ DE PENSIONS*	(G) INCOME TAX DEDUCTED *IMPÔT SUR LE REVENU RETENU*	(H) UI INSURABLE EARNINGS *GAINS ASSURABLES A-C*	(I) C.P.P. PENSIONABLE EARNINGS *GAINS OUVRANT DROIT A PENSIONS - R.P.C.*	(J) EXEMPT CPP/QPP / UI RPC/RRQ / A-C *EXONÉRATION*
BOX (C) AMOUNT INCLUDES ANY AMOUNTS IN BOXES (K), (L), (M), (N), (O) AND (P) *LE MONTANT DE LA CASE (C) COMPREND TOUS LES MONTANTS FIGURANT AUX CASES (K), (L), (M), (N), (O) ET (P)*	TAXABLE ALLOWANCES AND BENEFITS *AVANTAGES IMPOSABLES*	(K) BOARD AND LODGING *NOURRITURE ET LOGEMENT*	(L) RENT FREE AND LOW RENT HOUSING *LOGEMENT GRATUIT OU A COÛT MODIQUE*	(M) PERSONAL USE OF EMPLOYER'S AUTO *USAGE PERSONNEL DE L'AUTO DE L'EMPLOYEUR*	(N) INTEREST FREE AND LOW INTEREST LOANS *PRÊTS SANS INTÉRÊT OU A FAIBLE INTÉRÊT*	(O) OTHER TAXABLE ALLOW. AND BENEFITS *AUTRES AVANTAGES IMPOSABLES*	

(P) EMPLOYMENT COMMISSIONS *COMMISSIONS D'EMPLOI*	(Q) PENSION PLAN REGISTRATION NUMBER *N° D'ENREGISTREMENT RÉGIME DE PENSIONS*	(R) PAYMENTS TO DPSP *PAIEMENTS A UN RPDB*	(S) CHARITABLE DONATIONS *DONS DE CHARITÉ*	(T) UNION DUES *COTISATIONS SYNDICALES*	(A) PROVINCE OF EMPLOYMENT *PROVINCE D'EMPLOI*	(B) SOCIAL INSURANCE NUMBER *N° D'ASSURANCE SOCIALE*	(U) EMPLOYEE NO *N° DE L'EMPLOYÉ*

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EMPLOYÉ NOM DE FAMILLE D'ABORD (en capitales) PRÉNOM USUEL ET ADRESSE COMPLÈTE

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Supplementary - *Supplémentaire*

STATEMENT OF REMUNERATION PAID

ÉTAT DE LA RÉMUNÉRATION PAYÉE

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(E) UI PREMIUM — *PRIME D'A-C*
(F) REGISTERED PENSION PLAN CONTRIBUTION — *COTISATIONS RÉGIME ENREGISTRÉ DE PENSIONS*
(G) INCOME TAX DEDUCTED — *IMPÔT SUR LE REVENU RETENU*
(H) UI INSURABLE EARNINGS — *GAINS ASSURABLES A-C*
(I) C.P.P. PENSIONABLE EARNINGS — *GAINS OUVRANT DROIT A PENSIONS - R.P.C.*
(J) EXEMPT CPP/QPP / UI, RPC/RRQ / A-C — *EXONÉRATION*

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TAXABLE ALLOWANCES AND BENEFITS — *AVANTAGES IMPOSABLES*
(K) BOARD AND LODGING — *NOURRITURE ET LOGEMENT*
(L) RENT FREE AND LOW RENT HOUSING — *LOGEMENT GRATUIT OU A COÛT MODIQUE*
(M) PERSONAL USE OF EMPLOYER'S AUTO — *USAGE PERSONNEL DE L'AUTO DE L'EMPLOYEUR*
(N) INTEREST FREE AND LOW INTEREST LOANS — *PRÊTS SANS INTÉRÊT OU A FAIBLE INTÉRÊT*
(O) OTHER TAXABLE ALLOW. AND BENEFITS — *AUTRES AVANTAGES IMPOSABLES*

(P) EMPLOYMENT COMMISSIONS — *COMMISSIONS D'EMPLOI*
(Q) PENSION PLAN REGISTRATION NUMBER — *N° D'ENREGISTREMENT RÉGIME DE PENSIONS*
(R) PAYMENTS TO DPSP — *PAIEMENTS A UN RPDB*
(S) CHARITABLE DONATIONS — *DONS DE CHARITÉ*
(T) UNION DUES — *COTISATIONS SYNDICALES*
(A) PROVINCE OF EMPLOYMENT — *PROVINCE D'EMPLOI*
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(I) C.P.P. PENSIONABLE EARNINGS — *GAINS OUVRANT DROIT A PENSIONS - R.P.C.*
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(K) BOARD AND LODGING — *NOURRITURE ET LOGEMENT*
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(M) PERSONAL USE OF EMPLOYER'S AUTO — *USAGE PERSONNEL DE L'AUTO DE L'EMPLOYEUR*
(N) INTEREST FREE AND LOW INTEREST LOANS — *PRÊTS SANS INTÉRÊT OU A FAIBLE INTÉRÊT*
(O) OTHER TAXABLE ALLOW. AND BENEFITS — *AUTRES AVANTAGES IMPOSABLES*

(P) EMPLOYMENT COMMISSIONS — *COMMISSIONS D'EMPLOI*
(Q) PENSION PLAN REGISTRATION NUMBER — *N° D'ENREGISTREMENT RÉGIME DE PENSIONS*
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(S) CHARITABLE DONATIONS — *DONS DE CHARITÉ*
(T) UNION DUES — *COTISATIONS SYNDICALES*
(A) PROVINCE OF EMPLOYMENT — *PROVINCE D'EMPLOI*
(B) SOCIAL INSURANCE NUMBER — *N° D'ASSURANCE SOCIALE*
(U) EMPLOYEE NO — *N° DE L'EMPLOYÉ*

EMPLOYEE SURNAME FIRST (in capital letters) USUAL FIRST NAME AND INITIALS AND FULL ADDRESS
EMPLOYÉ NOM DE FAMILLE D'ABORD (en capitales) PRÉNOM USUEL ET ADRESSE COMPLÈTE

NAME AND ADDRESS OF EMPLOYER OR PAYOR
NOM ET ADRESSE DE L'EMPLOYEUR OU DU PAYEUR

Revenue Canada Taxation | Revenu Canada Impôt

STATEMENT OF "BUSINESS" INCOME AND EXPENSES

T2124
Rev. 84

ONLY COMPLETE INFORMATION APPLICABLE TO YOUR BUSINESS
(If you are a Professional, complete form T2032)

- A separate statement is required for each business. Include the total income and expenses of a partnership.

Name	Social Insurance Number
Name of business	
Location of business (street and number)	
City and Province Postal Code	Employer's Remittance Account Number
Type of business	
For the period Mo Yr 19____ to Mo Yr 19____	Principal Commodity
Is this the final year of business? ☐ Yes ☐ No	

Income

	$	¢	$	¢
Sales, Gross Revenue				
Add: Reserves allowed in the prior year				
Less: Returns and Allowances				
Provincial Sales Tax (if included in sales)				
Other Income (Include Recoveries for Bad Debts Previously Written-off) Specify				
Gross Income (Enter this amount on appropriate line on page 1 of your return)				

Cost of Goods Sold (Only complete what is applicable)

Inventory at the beginning of the period				
Purchases of Merchandise				
Delivery, Express, Freight				
Less: Cost of items withdrawn for Personal Use				
Cost of direct labour to manufacture goods				
Sub-Contracts or Other Direct Manufacturing Costs				
Total				
Deduct: Inventory at the end of the period				
Cost of Goods Sold (Deduct from Gross Income)				
Gross Profit (Excess of Income over Cost of Goods Sold)				

Expenses & Allowances (Business Portion Only)

	$	¢			¢
Accounting, Legal, Collection, Consulting			Property Taxes		
Advertising, Promotion			Rent on Business Property (Indicate to whom paid, attach list if necessary)		
Management and Administrative Fees					
Capital Cost Allowance			Equipment Rental		
Allowance on Eligible Capital Property			Maintenance and Repairs (Except automobile, truck)		
Allowable Reserves (Specify)					
Automobile Expenses (fuel, insurance, repairs, rentals)			Contribution for Employees (C.P.P., Q.P.P., U.I.C., Workman's Compensation, etc.)		
Truck Expenses (fuel, insurance, repairs, rentals)			Salary or Wages to Spouse		
Insurance Fire, Theft, Liability (Other Specify)			Other Salaries, Wages, Allowances, Bonuses, Commissions (Do not include salaries to Self or Partners)		
Interest, Bank Charges			Other Expenses (specify)		
Business Tax, Fees, Licenses, Dues					
Bad Debts					
Convention Expenses (provide details)					
Office Expenses, Postage, Stationery, Telephone					
Other Supplies, Materials					
Light, Heat, Water					
Travelling Expenses (Except automobile)			Sub Total		
Sub Total			**Total Expenses**		

Excess of Income Over Expenses (Enter this amount on line 1 of the "Adjustments to Income Schedule")

Please do not use this area

Revenue Canada Taxation | Revenu Canada Impôt

T4-1984

Supplementary - *Supplémentaire*

STATEMENT OF REMUNERATION PAID

ÉTAT DE LA RÉMUNÉRATION PAYÉE

(C) EMPLOYMENT INCOME BEFORE DEDUCTIONS *REVENUS D'EMPLOI AVANT RETENUES*	(D) EMPLOYEE'S PENSION CONTRIBUTION CANADA PLAN / QUEBEC PLAN *DU CANADA / DU QUÉBEC COTISATION DE PENSION (EMPLOYÉ)*	(E) UI PREMIUM *PRIME DA - C*	(F) REGISTERED PENSION PLAN CONTRIBUTION *COTISATIONS REGIME ENREGISTRÉ DE PENSIONS*	(G) INCOME TAX DEDUCTED *IMPÔT SUR LE REVENU RETENU*	(H) UI INSURABLE EARNINGS *GAINS ASSURABLES A - C*	(I) CPP PENSIONABLE EARNINGS *GAINS OUVRANT DROIT A PENSIONS - RPC*	(J) EXEMPT CPP/QPP / UI RPC/RRQ / A - C *EXONÉRATION*
BOX (C) AMOUNT INCLUDES ANY AMOUNTS IN BOXES (K), (L), (M), (N), (O) AND (P) *LE MONTANT DE LA CASE (C) COMPREND TOUS LES MONTANTS FIGURANT AUX CASES (K), (L), (M), (N), (O), ET (P)*	TAXABLE ALLOWANCES AND BENEFITS *AVANTAGES IMPOSABLES*	(K) BOARD AND LODGING *NOURRITURE ET LOGEMENT*	(L) RENT FREE AND LOW RENT HOUSING *LOGEMENT GRATUIT OU A COÛT MODIQUE*	(M) PERSONAL USE OF EMPLOYER'S AUTO *USAGE PERSONNEL DE L'AUTO DE L'EMPLOYEUR*	(N) INTEREST FREE AND LOW INTEREST LOANS *PRÊTS SANS INTÉRÊT OU A FAIBLE INTÉRÊT*	(O) OTHER TAXABLE ALLOW. AND BENEFITS *AUTRES AVANTAGES IMPOSABLES*	
(P) EMPLOYMENT COMMISSIONS *COMMISSIONS D'EMPLOI*	(Q) PENSION PLAN REGISTRATION NUMBER *N° D'ENREGISTREMENT RÉGIME DE PENSIONS*	(R) PAYMENTS TO DPSP *PAIEMENTS AU RPDB*	(S) CHARITABLE DONATIONS *DONS DE CHARITÉ*	(T) UNION DUES *COTISATIONS SYNDICALES*	(A) PROVINCE OF EMPLOYMENT *PROVINCE D'EMPLOI*	(B) SOCIAL INSURANCE NUMBER *N° D'ASSURANCE SOCIALE*	(U) EMPLOYEE NO *N° DE L'EMPLOYÉ*

EMPLOYEE: SURNAME FIRST (in capital letters) USUAL FIRST NAME AND INITIALS AND FULL ADDRESS
EMPLOYÉ: NOM DE FAMILLE D'ABORD (en capitales) PRÉNOM USUEL ET ADRESSE COMPLÈTE

NAME AND ADDRESS OF EMPLOYER OR PAYOR
NOM ET ADRESSE DE L'EMPLOYEUR OU DU PAYEUR

CUT ALONG LINE

Revenue Canada Taxation | Revenu Canada Impôt

T4A-1984

Supplementary-*Supplémentaire*

STATEMENT OF PENSION, RETIREMENT, ANNUITY AND OTHER INCOME

ÉTAT DU REVENU DE PENSIONS, DE RETRAITE, DE RENTES OU D'AUTRES SOURCES

(C) PENSION OR SUPERANNUATION *PRESTATIONS VIAGÈRES D'UN RÉGIME DE RETRAITE*	(D) LUMP SUM PAYMENT ACCRUED TO 31 DEC 1971 / AFTER 31 DEC 1971 *AU 31 DÉC 1971 / APRÈS LE 31 DÉC 1971 PAIEMENT FORFAITAIRE ACCUMULÉ*	(E) SELF-EMPLOYED COMMISSIONS *COMMISSIONS DE TRAVAILLEUR INDÉPENDANT*	(F) PATRONAGE ALLOCATIONS *RÉPARTITIONS SELON APPORT COMMERCIAL*	(G) ANNUITY *IAAC / GENERAL *CRV / AUTRES *RENTES*	(H) OTHER INCOME *AUTRES REVENUS*

(I) RETIRING ALLOWANCE ELIGIBLE / NON-ELIGIBLE *ADMISSIBLE / NON ADMISSIBLE ALLOCATION DE RETRAITE*	(J) INCOME TAX DEDUCTED *IMPÔT SUR LE REVENU RETENU*

*income-averaging annuity contract
*contrat de rente a versements invariables

PAYEE. SURNAME FIRST, AND FULL ADDRESS
BÉNÉFICIAIRE. NOM DE FAMILLE D'ABORD ET ADRESSE COMPLÈTE

(A) SOCIAL INSURANCE NUMBER *N° D'ASSURANCE SOCIALE* | (B) PENSION OR PAYEE NO *N° DE PENSION/BÉNÉFICIAIRE*

NAME AND ADDRESS OF PAYER - *NOM ET ADRESSE DU PAYEUR*

CUT ALONG LINE

Revenue Canada Taxation | Revenu Canada Impôt

T5

Supplementary – *Supplémentaire*

STATEMENT OF INVESTMENT INCOME

ÉTAT DES REVENUS DE PLACEMENTS

Rev 84

Year / *Année*	Dividends from Taxable Canadian Corporations *Dividendes de corporations canadiennes imposables*			(D) Eligible Interest from Canadian Sources *Intérêts admissibles de source canadienne*	(I) Capital Gains Dividends *Dividendes sur gains en capital*	(J) Gross Foreign Income *Revenus étrangers bruts*
	(A) Actual Amount of Eligible Dividends *Montant réel des dividendes admissibles*	(B) Taxable Amount of Eligible Dividends *Montant imposable des dividendes admissibles*	(C) Federal Dividend Tax Credit *Crédit d'impôt fédéral pour dividendes*			
	(E) Actual Amount of Ineligible Dividends *Montant réel des dividendes non admissibles*	(F) Taxable Amount of Ineligible Dividends *Montant imposable des dividendes non admissibles*	(G) Royalties from Canadian Sources *Redevances de source canadienne*	(H) Other Income from Canadian Sources *Autres revenus de source canadienne*	(K) Foreign Tax Paid *Impôt étranger payé*	(L) Amount Eligible for Pension Deduction *Montant admissible à la déduction pour pensions*

RECIPIENT: SURNAME FIRST, AND FULL ADDRESS
BÉNÉFICIAIRE: NOM DE FAMILLE D'ABORD, ET ADRESSE COMPLÈTE

Social Insurance Number
Numéro d'assurance sociale

NAME AND ADDRESS OF PAYER (Must appear on each slip)
NOM ET ADRESSE DU PAYEUR (A inscrire sur chaque feuillet)

Revenue Canada Taxation | Revenu Canada Impôt

STATEMENT OF "BUSINESS" INCOME AND EXPENSES

T2124
Rev. 84

ONLY COMPLETE INFORMATION APPLICABLE TO YOUR BUSINESS
(If you are a Professional, complete form T2032)

• A separate statement is required for each business. Include the total income and expenses of a partnership.

Name	Social Insurance Number
Name of business	
Location of business (street and number)	
City and Province — Postal Code	Employer's Remittance Account Number
Type of business	
For the period Mo. Yr. 19____ to Mo. Yr. 19____	Principal Commodity
Is this the final year of business? ☐ Yes ☐ No	

Income

Sales, Gross Revenue — $ ¢

Add: Reserves allowed in the prior year — $ ¢

Less: Returns and Allowances

Provincial Sales Tax (if included in sales)

$ ¢

Other Income (Include Recoveries for Bad Debts Previously Written-off) Specify

Gross Income (Enter this amount on appropriate line on page 1 of your return) — $ ¢

Cost of Goods Sold (Only complete what is applicable)

Inventory at the beginning of the period

Purchases of Merchandise

Delivery, Express, Freight

Less: Cost of items withdrawn for Personal Use

Cost of direct labour to manufacture goods

Sub-Contracts or Other Direct Manufacturing Costs

Total

Deduct: Inventory at the end of the period

Cost of Goods Sold (Deduct from Gross Income)

Gross Profit (Excess of Income over Cost of Goods Sold)

Expenses & Allowances (Business Portion Only)

	$	¢		$	¢
Accounting, Legal, Collection, Consulting			Property Taxes		
Advertising, Promotion			Rent on Business Property (Indicate to whom paid, attach list if necessary)		
Management and Administrative Fees			Equipment Rental		
Capital Cost Allowance			Maintenance and Repairs (Except automobile, truck)		
Allowance on Eligible Capital Property			Contribution for Employees (C.P.P., Q.P.P., U.I.C., Workman's Compensation, etc.)		
Allowable Reserves (Specify)			Salary or Wages to Spouse		
Automobile Expenses (fuel, insurance, repairs, rentals)			Other Salaries, Wages, Allowances, Bonuses, Commissions (Do not include salaries to Self or Partners)		
Truck Expenses (fuel, insurance, repairs, rentals)			Other Expenses (specify)		
Insurance Fire, Theft, Liability (Other Specify)					
Interest, Bank Charges					
Business Tax, Fees, Licenses, Dues					
Bad Debts					
Convention Expenses (provide details)					
Office Expenses, Postage, Stationery, Telephone					
Other Supplies, Materials					
Light, Heat, Water					
Travelling Expenses (Except automobile)					
Sub Total			Sub Total		

Total Expenses

Excess of Income Over Expenses (Enter this amount on line 1 of the "Adjustments to Income Schedule")

Please do not use this area

Revenue Canada Taxation | Revenu Canada Impôt

T4-1984

Supplementary - *Supplémentaire*

STATEMENT OF REMUNERATION PAID

ÉTAT DE LA RÉMUNÉRATION PAYÉE

(C) EMPLOYMENT INCOME BEFORE DEDUCTIONS *REVENUS D'EMPLOI AVANT RETENUES*	(D) EMPLOYEE'S PENSION CONTRIBUTION CANADA PLAN / QUEBEC PLAN *DU CANADA / DU QUÉBEC — COTISATION DE PENSION (EMPLOYÉ)*	(E) UI PREMIUM *PRIME D'A - C*	(F) REGISTERED PENSION PLAN CONTRIBUTION *COTISATIONS RÉGIME ENREGISTRÉ DE PENSIONS*	(G) INCOME TAX DEDUCTED *IMPÔT SUR LE REVENU RETENU*	(H) U INSURABLE EARNINGS *GAINS ASSURABLES*	(I) CPP PENSIONABLE EARNINGS *GAINS OUVRANT DROIT À PENSIONS - RPC*	(J) EXEMPT CPP/QPP / RPC/RRQ *A - C EXONÉRATION*
BOX (C) AMOUNT INCLUDES ANY AMOUNTS IN BOXES (K), (L), (M), (N), (O) AND (P) *LE MONTANT DE LA CASE (C) COMPREND TOUS LES MONTANTS FIGURANT AUX CASES (K), (L), (M), (N), (O) ET (P)*	TAXABLE ALLOWANCES AND BENEFITS *AVANTAGES IMPOSABLES*	(K) BOARD AND LODGING *NOURRITURE ET LOGEMENT*	(L) RENT FREE AND LOW RENT HOUSING *LOGEMENT GRATUIT OU À COÛT MODIQUE*	(M) PERSONAL USE OF EMPLOYER'S AUTO *USAGE PERSONNEL DE L'AUTO DE L'EMPLOYEUR*	(N) INTEREST FREE AND LOW INTEREST LOANS *PRÊTS SANS INTÉRÊT OU À FAIBLE INTÉRÊT*	(O) OTHER TAXABLE ALLOW AND BENEFITS *AUTRES AVANTAGES IMPOSABLES*	
(P) EMPLOYMENT COMMISSIONS *COMMISSIONS D'EMPLOI*	(Q) PENSION PLAN REGISTRATION NUMBER *N° D'ENREGISTREMENT RÉGIME DE PENSIONS*	(R) PAYMENTS TO DPSP *PAIEMENTS À UN RPDB*	(S) CHARITABLE DONATIONS *DONS DE CHARITÉ*	(T) UNION DUES *COTISATIONS SYNDICALES*	(A) PROVINCE OF EMPLOYMENT *PROVINCE D'EMPLOI*	(B) SOCIAL INSURANCE NUMBER *N° D'ASSURANCE SOCIALE*	(U) EMPLOYEE NO *N° DE L'EMPLOYÉ*

EMPLOYEE: SURNAME FIRST (in capital letters) USUAL FIRST NAME AND INITIALS AND FULL ADDRESS
EMPLOYÉ: NOM DE FAMILLE D'ABORD (en capitales) PRÉNOM USUEL ET ADRESSE COMPLÈTE

NAME AND ADDRESS OF EMPLOYER OR PAYOR
NOM ET ADRESSE DE L'EMPLOYEUR OU DU PAYEUR

CUT ALONG LINE

Revenue Canada Taxation | Revenu Canada Impôt

T4A-1984

Supplementary-*Supplémentaire*

STATEMENT OF PENSION, RETIREMENT, ANNUITY AND OTHER INCOME

ÉTAT DU REVENU DE PENSIONS, DE RETRAITE, DE RENTES OU D'AUTRES SOURCES

(C) PENSION OR SUPERANNUATION *PRESTATIONS VIAGÈRES D'UN RÉGIME DE RETRAITE*	(D) LUMP SUM PAYMENT ACCRUED TO 31 DEC 1971 / AFTER 31 DEC 1971 *AU 31 DÉC 1971 / APRÈS LE 31 DÉC 1971 — PAIEMENT FORFAITAIRE ACCUMULÉ*	(E) SELF EMPLOYED COMMISSIONS *COMMISSIONS DE TRAVAILLEUR INDÉPENDANT*	(F) PATRONAGE ALLOCATIONS *RÉPARTITIONS SELON APPORT COMMERCIAL*	(G) ANNUITY *I A A C / *C R V / GENERAL *RENTES / AUTRES*	(H) OTHER INCOME *AUTRES REVENUS*

(I) RETIRING ALLOWANCE ELIGIBLE / NON-ELIGIBLE *ADMISSIBLE / NON ADMISSIBLE — ALLOCATION DE RETRAITE*	(J) NCOME TAX DEDUCTED *IMPÔT SUR LE REVENU RETENU*

* ncome-averag ng annuity contract
* contrat de rente a versements invariables

PAYEE SURNAME FIRST AND FULL ADDRESS
BÉNÉFICIAIRE. NOM DE FAMILLE D'ABORD ET ADRESSE COMPLÈTE

(A) SOCIAL INSURANCE NUMBER
N° D'ASSURANCE SOCIALE

(B) PENSION OR PAYEE NO
N° DE PENSION/BÉNÉFICIAIRE

NAME AND ADDRESS OF PAYER - *NOM ET ADRESSE DU PAYEUR*

CUT ALONG LINE

Revenue Canada Taxation | Revenu Canada Impôt

T5

Supplementary — *Supplémentaire*

STATEMENT OF INVESTMENT INCOME

ÉTAT DES REVENUS DE PLACEMENTS

Rev. 84

Year / *Année*	Dividends from Taxable Canadian Corporations — *Dividendes de corporations canadiennes imposables*			(D) Eligible Interest from Canadian Sources *Intérêts admissibles de source canadienne*	(I) Capital Gains Dividends *Dividendes sur gains en capital*	(J) Gross Foreign Income *Revenus étrangers bruts*
	(A) Actual Amount of Eligible Dividends *Montant réel des dividendes admissibles*	(B) Taxable Amount of Eligible Dividends *Montant imposable des dividendes admissibles*	(C) Federal Dividend Tax Credit *Crédit d'impôt fédéral pour dividendes*			
	(E) Actual Amount of Ineligible Dividends *Montant réel des dividendes non admissibles*	(F) Taxable Amount of Ineligible Dividends *Montant imposable des dividendes non admissibles*	(G) Royalties from Canadian Sources *Redevances de source canadienne*	(H) Other Income from Canadian Sources *Autres revenus de source canadienne*	(K) Foreign Tax Paid *Impôt étranger payé*	(L) Amount Eligible for Pension Deduction *Montant admissible à la déduction pour pensions*

RECIPIENT, SURNAME FIRST, AND FULL ADDRESS
BÉNÉFICIAIRE: NOM DE FAMILLE D'ABORD, ET ADRESSE COMPLÈTE

Social Insurance Number
Numéro d'assurance sociale

NAME AND ADDRESS OF PAYER (Must appear on each slip)
NOM ET ADRESSE DU PAYEUR (À inscrire sur chaque feuillet)

Revenue Canada Taxation | Revenu Canada Impôt

STATEMENT OF "BUSINESS" INCOME AND EXPENSES

T2124
Rev. 84

ONLY COMPLETE INFORMATION APPLICABLE TO YOUR BUSINESS
(If you are a Professional, complete form T2032)

- A separate statement is required for each business. Include the total income and expenses of a partnership.

Name	Social Insurance Number
Name of business	
Location of business (street and number)	
City and Province — Postal Code	Employer's Remittance Account Number
Type of business	
For the period Mo Yr 19____ to Mo Yr 19____	Principal Commodity
Is this the final year of business? ☐ Yes ☐ No	

Income

	$	¢	$	¢
Sales, Gross Revenue				
Add: Reserves allowed in the prior year				
Less: Returns and Allowances				
Provincial Sales Tax (if included in sales)				
Other Income (Include Recoveries for Bad Debts Previously Written-off) Specify				
Gross Income (Enter this amount on appropriate line on page 1 of your return)				

Cost of Goods Sold (Only complete what is applicable)

Inventory at the beginning of the period				
Purchases of Merchandise				
Delivery, Express, Freight				
Less: Cost of items withdrawn for Personal Use				
Cost of direct labour to manufacture goods				
Sub-Contracts or Other Direct Manufacturing Costs				
Total				
Deduct: Inventory at the end of the period				
Cost of Goods Sold (Deduct from Gross Income)				
Gross Profit (Excess of Income over Cost of Goods Sold)				

Expenses & Allowances (Business Portion Only)

	$	¢			¢
Accounting, Legal, Collection, Consulting			Property Taxes		
Advertising, Promotion			Rent on Business Property (Indicate to whom paid, attach list if necessary)		
Management and Administrative Fees					
Capital Cost Allowance			Equipment Rental		
Allowance on Eligible Capital Property			Maintenance and Repairs (Except automobile, truck)		
Allowable Reserves (Specify)					
			Contribution for Employees (C.P.P., Q.P.P., U.I.C., Workman's Compensation, etc.)		
Automobile Expenses (fuel, insurance, repairs, rentals)					
Truck Expenses (fuel, insurance, repairs, rentals)			Salary or Wages to Spouse		
Insurance Fire, Theft, Liability (Other, Specify)			Other Salaries, Wages, Allowances, Bonuses, Commissions (Do not include salaries to Self or Partners)		
Interest, Bank Charges			Other Expenses (specify)		
Business Tax, Fees, Licenses, Dues					
Bad Debts					
Convention Expenses (provide details)					
Office Expenses, Postage, Stationery, Telephone					
Other Supplies, Materials					
Light, Heat, Water					
Travelling Expenses (Except automobile)					
Sub Total			Sub Total		
			Total Expenses		

Excess of Income Over Expenses (Enter this amount on line 1 of the "Adjustments to Income Schedule")

Please do not use this area

INCOME TAX WORKSHEET

Name of business:_____ Name of taxpayer:_____ _____ 198__

Accounts	Trial balance		Adjustments		Adjusted trial balance		Income statement		Balance sheet	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Adjustments										

ADJUSTMENTS TO INCOME SCHEDULE

Excess of Income Over Expenses (from the appropriate Income and Expense Statement) — $ ¢

Add: (a) Income items subject to tax but **not** reported on the Income and Expense Statement such as:

	$ ¢
C.C.A. Recapture	
Others (Specify)	
	$ ¢ ▶

(b) Expenses recorded on the Income and Expense Statement but non-deductible such as:

	$ ¢
Donations (deductible on page 2 of your return)	
Salaries paid to self and partners	
Others (Specify)	
	$ ¢ ▶
*Subtotal	$ ¢ ▶
Total	$ ¢ ▶

Less: (a) Allowable expenses/deductions from the business/professional income, **not** on the Income and Expense Statement, such as:

	$ ¢
3% Inventory Allowance (If applicable)	
Others (Specify)	
Total	▶

ADJUSTED NET INCOME FROM BUSINESS/PROFESSION

	$ ¢
Enter your share of the "Adjusted Net Income" reported directly above. (_____ %)	
Add: 1983 Reserve re: 1971 Receivables (this is applicable to Professionals, in practice before 1972, **only**)	
personal or non-business portion of expenses included above	
Total	$ ¢ ▶
Less: 1984 Reserve re: 1971 Receivables (this is applicable to Professionals, in practice before 1972, **only**)	
Other allowable expenses not included on the Statement of Income and Expenses, but deductible from your share of the partnership income. (Specify)	
Total	▶

NET INCOME (report this amount on appropriate line of page 1 of the return)

INCOME TAX WORKSHEET

Name of business:_____ Name of taxpayer:_____ _____198__

Accounts	Trial balance		Adjustments		Adjusted trial balance		Income statement		Balance sheet	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Adjustments										

Revenue Canada Taxation | Revenu Canada Impôt

CAPITAL COST ALLOWANCE SCHEDULE (DEPRECIATION)

T2132 Rev. 84

- A separate Capital Cost Allowance Schedule is required for each business.

(1) Class No	(2) UCC* at beginning of 1984 (col. 10 of 1983 Schedule)	(3) Cost of Additions during 1984 (Net Business Portion Only) Provide details in AREA A below	(4) Proceeds from Disposals during 1984 (Business Portion Only) Provide details in AREA B below.	(5) (Col. (2) plus Col. (3) less Col. (4))	(6) Deduct 1/2 of amount if any, by which Col. (3) exceeds Col. (4). If Col. (4) exceeds Col. (3), enter NIL	(7) Col. (5) minus Col. (6)	(8) Rate %	(9) CCA** for 1984 Col. (8) × Col. (7)	(10) UCC at end of 1984 Col. (5) minus Col. (9)

*UCC - Undepreciated Capital Cost
**CCA - Capital Cost Allowance

Total C.C.A. on Assets _____

DETAILS OF ADDITIONS AND DISPOSALS DURING 1984

AREA A — ADDITIONS

(1) Class No	(2) Kind of Asset	(3) Total Cost*	(4) Personal Portion	(5) Business Portion (Col. (3) less Col. (4))	(6) Investment Tax Credit (If Applicable) on Business Portion	(7) Net Business Portion (Col. (5) less Col. (6))
		$	$	$	$	$

*If you receive a grant to purchase an asset, you must reduce the cost of the asset by the amount of the grant.

AREA B — DISPOSALS

		BUILDINGS	OTHER ASSETS		
(1) Class No	(2) Kind of Asset	(3) Proceeds of Disposal (See Below)	(4) Proceeds of Disposal (Amount not to exceed Capital Cost)	(5) Personal Portion (If applicable)	(6) Business Portion Col. (3) or Col. (4) less Col. (5)

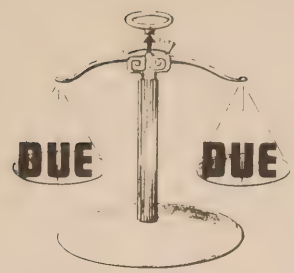
Disposal of a building in 1984 (see chapter 6 for details)

1. If you disposed of a building for an amount less than the undepreciated capital cost of the building but did not dispose of the land the building sits on or the land right next to the building, enter in Col. (3) in Area B:
   The total of:
   (a) The actual proceeds of disposition of the building, and
   (b) One half of the difference between the undepreciated capital cost of the building (or its fair market value, if greater) and the actual proceeds.
2. If you disposed of a building for an amount less than the undepreciated capital cost of the building as well as the land the building sits on or the land right next to the building, enter in Col. (3) in Area B:
   The lesser of:
   (a) The excess of (the actual proceeds of disposition of the land and buildings) over (the lesser of the adjusted cost base of the land and its fair market value immediately before the disposition), and
   (b) The greater of (the undepreciated capital cost of the building) and (the fair market value of the building).
3. If you disposed of a building for an amount exceeding the undepreciated capital cost of the building, enter in Col. (3) in Area B:
   The lesser of:
   (a) The actual proceeds of disposition of the building, and
   (b) The capital cost of the building.

INCOME TAX WORKSHEET

Name of business:_____ Name of taxpayer:_____ _____198__

Accounts	Trial balance		Adjustments		Adjusted trial balance		Income statement		Balance sheet	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Adjustments										



REBUSE 9



REBUSE 10

SALSPOU
FERSTRANS

REBUSE 11



REBUSE 12

INCOME TAX RETURNS

Revenue Canada Taxation | Revenu Canada Impôt

1984
T1 GENERAL

Federal Individual Income Tax Return

Identification

Name (Please print)
Mr. Mrs. Miss Ms. Usual First Name and Initial Surname, Family or Last Name

Present Address (Please print) *Number, Street and Apt No or P.O. No or R.R. No*

City

Province or Territory

Postal Code

Complete the following

Your Social Insurance Number

Spouse's Social Insurance Number

Marital Status on December 31, 1984
Married 1 | Widow(er) 2
Divorced 3 | Separated 4
Single 5

Name of Spouse

Your Date of Birth
Day *Month* *Year*

Have you filed an Income Tax Return before? YES 1 NO 2
If "YES", please indicate for what year: 19

Name on last return: same as above or

Address on last return: same as above or

Type of work or occupation in 1984

Name of present employer

Address of Spouse: same as mine or

Province or Territory of Residence on December 31, 1984, was

If you were self-employed in 1984, please state province of self-employment

If you became or ceased to be a resident of Canada in 1984, give:
Date of Entry *Day* *Month* or Departure *Day* *Month*

If taxpayer is deceased, please give date of death: *Day* *Month* *Year*

Please do not use this area

Calculation of Total Income

Income from Employment

Employment Income Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)		101
Commissions from Box (P) on all T4 slips, included in above total	102	
Other employment income including training allowances, tips and gratuities, etc. (please specify)		104
Total employment earnings (add lines 101 and 104)		105
Subtract: Employment expense deduction - If line 105 above is $2,500.00 or more, claim $500.00. If less, claim 20% of line 105.	108	
Other allowable expenses (please specify)	109	
Total employment expenses (add lines 108 and 109)		110
Net employment earnings (subtract line 110 from line 105)		111

Pension Income

Old Age Security Pension (attach copy of T4A(OAS) slip)	113
Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114
Other pensions or superannuation (attach copy 3 of T4A slips)	115

Income from Other Sources

Taxable Family Allowance payments (attach copy of TFA1 slip)				118
Unemployment Insurance benefits (attach copy 2 of T4U slip)				119
Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)				120
Interest and other investment income (attach completed Schedule 4)				121
Rental income (Schedule 7)	Gross	160	Net	126
Taxable capital gains (Allowable capital losses) - complete and attach Schedule 3				127
Other income (please specify)				130

Self-Employed Income

Business income	Gross	162	Net	135
Professional income	Gross	164	Net	137
Commission income	Gross	166	Net	139
Farming income	Gross	168	Net	141
Fishing income	Gross	170	Net	143

Total Income (add lines 111 to 143 inclusive - please enter this amount on line 200 on page 2) 150

This special return for Teaching Taxes is not authorized for reporting income tax.

2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 200

Deductions from Total Income

Canada or Quebec Pension Plan contributions		
Contributions through employment from Box (D) on all T4 slips (maximum $ 338.40)	202	
Contribution payable on self-employed earnings (from page 3)	203	
Unemployment Insurance premiums from Box (E) on all T4 slips (maximum $ 508.56)	204	
Registered pension plan contributions (if over $ 3,500.00, see Guide "Line 207")	207	
Registered retirement savings plan premiums (attach receipts)	208	
Registered home ownership savings plan contributions (attach receipts)	211	
Annual union, professional or like dues (attach receipts)	212	
Tuition fees - claimable by student only (attach receipts)	213	
Child care expenses (complete and attach Schedule 5)	214	
Allowable business investment losses	217	
Indexed Security Investment Plan - allowable capital losses (attach copy of form T5 ISIP)	218	
Other deductions (please specify)	222	
Add lines 202 to 222 inclusive	223	

Net Income (subtract line 223 from line 200) 224

Add Accumulated Forward Averaging Amount Withdrawal (from form T581) 225

228

Claim for Personal Exemptions

Basic Personal Exemption **Claim $ 3,960.00**

Age Exemption - If you were born in 1919 or earlier **Claim $ 2,480.00**

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption - If applicable, please check ☑ box 1. or 2.

Married on or before December 31, 1984, and supported spouse in 1984

1. whose net income in that year, while married, was not over $ 490.00 1. ☐ **Claim $ 3,470.00**

2. whose net income in that year, while married, was over $ 490.00 230

but not over $ 3,960.00 2. ☐ 3,960 00

Subtract: spouse's net income while married

If your marital status changed in 1984, please give date of change — Claim

Exemption for Wholly Dependent Children - Provide details below and claim according to child's age and net income. **See Guide "Line 231" if child's net income exceeds limit.**

Children born in 1967 or later - Claim **$ 710.00** for each child whose net income was not over $ 2,540.00

Children born in 1966 or earlier - Claim **$ 1,360.00** for each child whose net income was not over $ 2,600.00 and who, if born in 1962 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	Relationship to you	Date of birth of child Day	Month	Year	If born in 1962 or earlier state whether infirm or school attended	Net income in 1984 $	Claim

Total claim for wholly dependent children 231

Additional Personal Exemptions from Schedule 6 attached 234

Total Personal Exemptions (add above items) 235

Subtract line 235 from line 228 236

Other deductions from Net Income

Interest, dividends and capital gains deduction (attach completed Schedule 4)	238	
Pension income deduction	240	
Medical expenses - (attach receipts and complete Schedule 9)	241	
Subtract: 3% of "Net Income" (line 224 above)		
Allowable portion of medical expenses	242	
Charitable donations (attach all receipts)	243	
Gifts to Canada or a province (attach receipts)	245	
Deduction for blind persons or persons confined to a bed or wheelchair		
Claim relates to: Self ☐ or dependant other than spouse (specify)	246	
Education deduction (attach completed form T2202 or T2202A)	247	
Employee stock option deduction (from T4 slip)	249	
Unemployment Insurance benefit repayment payable from page 3	250	
Deductions transferred from spouse (attach completed Schedule 2)	251	
Non-capital losses of other years	252	
Capital losses of other years (1972 to 1983)	253	
Add lines 238, 240 and lines 242 to 253 inclusive	255	

Subtract line 255 from line 236 256

Subtract: Forward Averaging Elective Income Deduction from form T540 257

Taxable Income (enter this amount on page 4) 260

Canada Pension Plan Contribution on Self-Employed Earnings

Pensionable Self-Employed Earnings

Add: Pensionable earnings from employment from Box (C) or Box (I) of T4 slips

Equals: Total Pensionable Earnings

Subtract: Basic Canada Pension Plan Exemption of $ 2,000.00

Equals: Earnings Subject to Contribution (maximum $ 18,800.00)

Required Contribution (3.6% of 'Earnings Subject to Contribution': maximum $ 676.80)

Subtract: Contributions through employment *(from T4 slips)*

X 2 =

Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 203 on page 2 and also on line 432 on page 4.)

Unemployment Insurance Benefit Repayment Payable

Unemployment Insurance benefits from line 119 on page 1

Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid"), and claimed at line 222 on page 2

Net Unemployment Insurance benefits received in the year (A)

Net Income from line 224 on page 2

Subtract: Base Amount 33,150 00

Net Income in excess of Base Amount *(if negative, enter zero)* (B)

Unemployment Insurance Benefit Repayment Payable - 30% of Amount (A) or (B), whichever is less. (Please enter this amount on line 250 on page 2 and also on line 433 on page 4.)

Calculation of Federal Political Contribution Tax Credit

Total Federal Political Contributions (attach receipts)
(Please enter this amount also on line 409 on page 4.)

Allowable credit - 75% of first $ 100.00 of "Total Federal Political Contributions", credit is

50% of next $450.00 of "Total Federal Political Contributions", credit is

33 1/3% of amount of "Total Federal Political Contributions" exceeding $550.00, credit is

Total Allowable Federal Political Contribution Tax Credit (maximum $500.00)-(Please enter this amount on line 410 on page 4.)

Transfer of Tax Deducted - Québec Residents Employed Outside the Province

- Residents of Québec on December 31, 1984 employed outside the province during 1984 may transfer income tax deducted on T4 slips issued by your employers outside Québec.
- Your employer deducted income tax for the province where you worked. However, your provincial tax is payable to the province where you resided on December 31.
- When filing your return you may transfer to Québec 45% of the tax deducted by your employer outside the Province of Québec.

Calculate the transfer as follows:

Total "Income Tax Deducted" on T4 slips from employers outside Quebec

Transfer of Tax Deducted - 45% of the above amount. Enter this amount on line 442 on page 4. Claim this amount on your 1984 Quebec Income Tax Return.

Note: Include all tax deducted on line 440 "Total tax deducted per information slips" on page 4.

If you do not have a federal taxable income, no transfer is necessary. All the deductions of tax made by your employer outside Quebec will be refunded to you when your federal return is assessed.

Self-Employment Report

- You must file a Statement of Income and Expenses and a Balance Sheet with your return
- If you reported Self-Employed Income on lines 135 to 143 of page 1, please complete this section.

Enter the amount of salary or wages paid in the year to your spouse *(if partnership, enter only your share)*

How many commercial operations, in the following fields, are covered by this report:

Business | Professions | Farming

Fishing | Rentals | Commission Sales

Complete the following for the commercial operation with the largest total income:

Business Name

Location

Number, Street or P.O. Box No. or R.R. No

City

Province or Territory *Postal Code*

Fiscal Period ending in (month) 19

Employer's Remittance Account Number

If this is a general partnership, state number of partners

If this is a limited partnership,

Name of general partner

Briefly describe the major function of this operation:

Does this operation involve the resale of goods?

No ☐ Yes - Retail ☐ Wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service

Total income from this operation

Products, construction activities or services

1. %
2. %
3. %

4 Summary of Tax and Credits There are two methods of tax calculation (see Guide)

Taxable Income from line 260 on page 2 400

Calculation of Federal Tax Payable:

Federal Tax from Tax Table 402

Subtract: Unused portion of Spouse's Federal Tax Reduction **403** •

405

Federal Tax Payable - from line 405 above or from line 406 on Schedule 1 406

Subtract **Federal Political Contribution Tax Credit** Total Contributions **409**

from calculation on page 3 Allowable Tax Credit 410

Share-Purchase Tax Credit from form T2111 **411** •

Business Investment Tax Credit from form T2038(IND.) **412** •

Employment Tax Credit Claimed from form T2208 413

Total of above credits 416

Federal Tax Payable Before Federal Forward Averaging Tax 417

Add: **Federal Forward Averaging Tax on Elective Income** from form T540 418

Net Federal Tax Payable 420

Add: **Provincial (Territorial)** (Except Québec) **Tax Payable** from Tax Table 423

Subtract: Provincial Tax Reduction (see Schedule 1 for calculations) 424

Provincial (Territorial) Tax Payable (from l. 423-424 or Schedule 1 or T1C (SASK) 425

Provincial (Territorial) Forward Averaging Tax on Elective Income from form T540 426

Net Provincial (Territorial) Tax Payable 427

Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3 432

Unemployment Insurance Benefit Repayment Payable from page 3 433

Total Payable **435**

Total tax deducted per information slips **440** •

Subtract: Tax Deducted Transfer (see page 3) **442** •

Tax deducted applicable to Federal Tax (subtract: line 442 from line 440) •

Add: **Refundable Québec Abatement** from Tax Table in Guide or from line 444 on Schedule 1 **444** •

Provincial (Territorial) Tax Credits **448** •

Child Tax Credit (attach completed Schedule 10) **450** •

Canada Pension Plan Overpayment **453** •

Unemployment Insurance Overpayment **454** •

Amounts paid by instalments **455** •

Forward Averaging Tax Credit (from form T581) **458** •

Refund of Business Investment Tax Credit (from form T2038-IND.) **459** •

Total Credits 463

Subtract line 463 from line 435 and enter the difference in applicable space below.

A difference of less than $ 100 is neither charged nor refunded

Please do not use this area

667

683

684

Refund transferred to spouse **468** •

Refund **464** •

Balance Due **465** •

NOTE: It takes about 1 to 2 months to process a return and send a refund.

Amount Enclosed •

Please attach cheque or money order **payable to the Receiver General. Do not mail cash.** Payment is due not later than April 30, 1985

Name and address of any individual or firm, other than the taxpayer, who has prepared this return for compensation.

Name

Address

Telephone

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

Privacy Act Personal Information Bank number RC-T-P20

It is a serious offence to make a false return.

Revenue Canada Taxation | Revenu Canada Impôt

1984
T1 GENERAL

Federal Individual Income Tax Return

Identification

Name (Please print)
Mr. Mrs. Miss Ms. Usual First Name and Initial Surname, Family or Last Name

Present Address (Please print) *Number, Street and Apt. No., or P.O. No. or R.R. No.*

City

Province or Territory

Postal Code

Complete the following

Your Social Insurance Number

Spouse's Social Insurance Number

Marital Status on December 31, 1984
Married 1 | Widow(er) 2
Divorced 3 | Separated 4
Single 5

Name of Spouse

Your Date of Birth
Day Month Year

Have you filed an Income Tax Return before? YES 1 NO 2
If "YES", please indicate for what year: 19
Name on last return: same as above or
Address on last return: same as above or
Type of work or occupation in 1984
Name of present employer
Address of Spouse: same as mine or

Province or Territory of Residence on December 31, 1984, was:

If you were self-employed in 1984, please state province of self-employment

If you became or ceased to be a resident of Canada in 1984, give
Date of Entry *Day Month* or Departure *Day Month*

If taxpayer is deceased, please give date of death: *Day Month Year*

Please do not use this area

Calculation of Total Income

Income from Employment

Employment Income Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)		101	
Commissions from Box (P) on all T4 slips, included in above total	102		
Other employment income including training allowances, tips and gratuities, etc. (please specify)		104	
Total employment earnings (add lines 101 and 104)		105	
Subtract: Employment expense deduction - If line 105 above is $2,500.00 or more, claim $500.00. If less, claim 20% of line 105.	108		
Other allowable expenses (please specify)	109		
Total employment expenses (add lines 108 and 109)		110	
Net employment earnings (subtract line 110 from line 105)		111	

Pension Income

Old Age Security Pension (attach copy of T4A(OAS) slip)	113	
Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114	
Other pensions or superannuation (attach copy 3 of T4A slips)	115	

Income from Other Sources

Taxable Family Allowance payments (attach copy of TFA1 slip)				118	
Unemployment Insurance benefits (attach copy 2 of T4U slip)				119	
Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)				120	
Interest and other investment income (attach completed Schedule 4)				121	
Rental income (Schedule 7)	Gross	160	Net	126	
Taxable capital gains (Allowable capital losses) - complete and attach Schedule 3				127	
Other income (please specify)				130	

Self-Employed Income

Business income	Gross	162	Net	135	
Professional income	Gross	164	Net	137	
Commission income	Gross	166	Net	139	
Farming income	Gross	168	Net	141	
Fishing income	Gross	170	Net	143	

Total Income (add lines 111 to 143 inclusive - please enter this amount on line 200 on page 2) 150

This special return for Teaching Taxes is not authorized for reporting income tax.

2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 200

Deductions from Total Income

Canada or Quebec Pension Plan contributions

Contributions through employment from Box (D) on all T4 slips (maximum $ 338.40)	202	
Contribution payable on self-employed earnings (from page 3)	203	
Unemployment Insurance premiums from Box (E) on all T4 slips (maximum $ 508.56)	204	
Registered pension plan contributions (if over $ 3,500.00, see Guide "Line 207")	207	
Registered retirement savings plan premiums (attach receipts)	208	
Registered home ownership savings plan contributions (attach receipts)	211	
Annual union, professional or like dues (attach receipts)	212	
Tuition fees - claimable by student only (attach receipts)	213	
Child care expenses (complete and attach Schedule 5)	214	
Allowable business investment losses	217	
Indexed Security Investment Plan - allowable capital losses (attach copy of form T5 ISIP)	218	
Other deductions (please specify)	222	
Add lines 202 to 222 inclusive	223	

Net Income (subtract line 223 from line 200) 224

Add Accumulated Forward Averaging Amount Withdrawal (from form T581) 225

228

Claim for Personal Exemptions

Basic Personal Exemption **Claim $ 3,960.00**

Age Exemption - If you were born in 1919 or earlier **Claim $ 2,480.00**

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption - If applicable, please check ☑ box 1. or 2.

Married on or before December 31, 1984, and supported spouse in 1984

1. whose net income in that year, while married, was not over $ 490.00 1. ☐ **Claim $ 3,470.00**

2. whose net income in that year, while married, was over $ 490.00 but not over $ 3,960.00 2. ☐ 3,960 00 — 230

Subtract: spouse's net income while married

If your marital status changed in 1984, please give date of change — Claim

Exemption for Wholly Dependent Children - Provide details below and claim according to child's age and net income. **See Guide "Line 231" if child's net income exceeds limit.**
Children born in 1967 or later - Claim **$ 710.00** for each child whose net income was not over $ 2,540.00
Children born in 1966 or earlier - Claim **$ 1,360.00** for each child whose net income was not over $ 2,600.00
and who, if born in 1962 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	*Relationship to you*	*Date of birth of child Day*	*Month*	*Year*	*If born in 1962 or earlier state whether infirm or school attended*	*Net income in 1984 $*	*Claim*

Total claim for wholly dependent children 231

Additional Personal Exemptions from Schedule 6 attached	233	
Total Personal Exemptions (add above items)	235	
Subtract line 235 from line 228	236	

Other deductions from Net Income

Interest, dividends and capital gains deduction (attach completed Schedule 4)	238	
Pension income deduction	240	
Medical expenses - (attach receipts and complete Schedule 9)	241	
Subtract: 3% of "Net Income" (line 224 above)		
Allowable portion of medical expenses	242	
Charitable donations (attach all receipts)	243	
Gifts to Canada or a province (attach receipts)	245	
Deduction for blind persons or persons confined to a bed or wheelchair		
Claim relates to: Self ☐ or dependant other than spouse (specify)	246	
Education deduction (attach completed form T2202 or T2202A)	247	
Employee stock option deduction (from T4 slip)	249	
Unemployment Insurance benefit repayment payable from page 3	250	
Deductions transferred from spouse (attach completed Schedule 2)	251	
Non-capital losses of other years	252	
Capital losses of other years (1972 to 1983)	253	
Add lines 238, 240 and lines 242 to 253 inclusive	255	
Subtract line 255 from line 236	256	
Subtract: Forward Averaging Elective Income Deduction from form T540	257	

Taxable Income (enter this amount on page 4) 260

Canada Pension Plan Contribution on Self-Employed Earnings

Pensionable Self-Employed Earnings
Add: Pensionable earnings from employment from Box (C) or Box (I) of T4 slips
Equals: Total Pensionable Earnings
Subtract: Basic Canada Pension Plan Exemption of $ 2,000.00
Equals: Earnings Subject to Contribution (maximum $ 18,800.00)
Required Contribution (3.6% of 'Earnings Subject to Contribution'; maximum $ 676.80)
Subtract: Contributions through employment *(from T4 slips)*
X 2 =

Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 203 on page 2 and also on line 432 on page 4.)

Unemployment Insurance Benefit Repayment Payable

Unemployment Insurance benefits from line 119 on page 1
Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid"), and claimed at line 222 on page 2
Net Unemployment Insurance benefits received in the year (A)
Net Income from line 224 on page 2
Subtract: Base Amount 33,150 00
Net Income in excess of Base Amount *(if negative, enter zero)* (B)
Unemployment Insurance Benefit Repayment Payable - 30% of Amount (A) or (B), whichever is less. (Please enter this amount on line 250 on page 2 and also on line 433 on page 4.)

Calculation of Federal Political Contribution Tax Credit

Total Federal Political Contributions (attach receipts)
(Please enter this amount also on line 409 on page 4.)

Allowable credit - 75% of first $ 100.00 of "Total Federal Political Contributions", credit is
50% of next $ 450.00 of "Total Federal Political Contributions", credit is
33 1/3% of amount of "Total Federal Political Contributions" exceeding $ 550.00, credit is
Total Allowable Federal Political Contribution Tax Credit (maximum $ 500.00)-(Please enter this amount on line 410 on page 4.)

Transfer of Tax Deducted - Québec Residents Employed Outside the Province

- Residents of Québec on December 31, 1984 employed outside the province during 1984 may transfer income tax deducted on T4 slips issued by your employers outside Québec.
- Your employer deducted income tax for the province where you worked. However, your provincial tax is payable to the province where you resided on December 31.
- When filing your return you may transfer to Québec 45% of the tax deducted by your employer outside the Province of Québec.

Calculate the transfer as follows:
Total "Income Tax Deducted" on T4 slips from employers outside Quebec
Transfer of Tax Deducted - 45% of the above amount. Enter this amount on line 442 on page 4. Claim this amount on your 1984 Quebec Income Tax Return.
Note: Include all tax deducted on line 440 "Total tax deducted per information slips" on page 4.
If you do not have a federal taxable income, no transfer is necessary. All the deductions of tax made by your employer outside Quebec will be refunded to you when your federal return is assessed.

Self-Employment Report

- You must file a Statement of Income and Expenses and a Balance Sheet with your return
- If you reported Self-Employed Income on lines 135 to 143 of page 1, please complete this section

Enter the amount of salary or wages paid in the year to your spouse *(if partnership, enter only your share)*
How many commercial operations, in the following fields, are covered by this report:

Business | Professions | Farming
Fishing | Rentals | Commission Sales

Complete the following for the commercial operation with the largest total income:

Business Name
Location
Number, Street or P.O. Box No. or R.R. No.
City
Province or Territory *Postal Code*
Fiscal Period ending in (month) 19
Employer's Remittance Account Number
If this is a general partnership, state number of partners
If this is a limited partnership,
Name of general partner

Briefly describe the major function of this operation:

Does this operation involve the resale of goods?
No ☐ Yes - Retail ☐ Wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service
Total income from this operation
Products, construction activities or services
1 %
2 %
3 %

4 Summary of Tax and Credits There are two methods of tax calculation (see Guide)

Taxable Income from line 260 on page 2 400

Calculation of Federal Tax Payable:

Federal Tax from Tax Table 402

Subtract: Unused portion of Spouse's Federal Tax Reduction **403**

405

Federal Tax Payable - from line 405 above or from line 406 on Schedule 1 406

Subtract **Federal Political Contribution Tax Credit** Total Contributions **409**

from calculation on page 3 Allowable Tax Credit 410

Share-Purchase Tax Credit from form T2111 **411**

Business Investment Tax Credit from form T2038(IND.) **412**

Employment Tax Credit Claimed from form T2208 413

Total of above credits 416

Federal Tax Payable Before Federal Forward Averaging Tax 417

Add **Federal Forward Averaging Tax on Elective Income** from form T540 418

Net Federal Tax Payable 420

Add: **Provincial (Territorial)** (Except Québec) **Tax Payable** from Tax Table 423

Subtract: Provincial Tax Reduction (see Schedule 1 for calculations) 424

Provincial (Territorial) Tax Payable from 428, 434 or Schedule 1 or T1C SASK. 425

Provincial (Territorial) Forward Averaging Tax on Elective Income from form T54C 426

Net Provincial (Territorial) Tax Payable 427

Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3 432

Unemployment Insurance Benefit Repayment Payable from page 3 433

Total Payable 435

Total tax deducted per information slips 440

Subtract: Tax Deducted Transfer (see page 3) 442

Tax deducted applicable to Federal Tax (subtract: line 442 from line 440)

Add: **Refundable Québec Abatement** from Tax Table in Guide or from line 444 on Schedule 1 444

Provincial (Territorial) Tax Credits 448

Child Tax Credit (attach completed Schedule 10) 450

Canada Pension Plan Overpayment 453

Unemployment Insurance Overpayment 454

Amounts paid by instalments 455

Forward Averaging Tax Credit (from form T581) 458

Refund of Business Investment Tax Credit (from form T2038-IND.) 459

Total Credits 463

Subtract line 463 from line 435 and enter the difference in applicable space below.

A difference of less than $ 1.00 is neither charged nor refunded

Refund 464 **Balance Due** 465

NOTE: It takes about 1 to 2 months to process a return and send a refund.

Amount Enclosed

Please attach cheque or money order **payable to the Receiver General. Do not mail cash.** Payment is due not later than April 30, 1985.

Please do not use this area

667

683

684

Refund transferred to spouse 468

Name and address of any individual or firm, other than the taxpayer, who has prepared this return for compensation.

Name

Address

Telephone

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

Privacy Act Personal Information Bank number RC-T-P20

It is a serious offence to make a false return.

Revenue Canada Taxation | Revenu Canada Impôt

1984
T1 GENERAL

Federal Individual Income Tax Return

Identification

Name (Please print)
Mr. Mrs. Miss Ms. Usual First Name and Initial Surname, Family or Last Name

Present Address (Please print) *Number, Street and Apt. No., or P.O. No. or R.R. No.*

City

Province or Territory

Postal Code

Complete the following

Your Social Insurance Number

Spouse's Social Insurance Number

Marital Status on December 31, 1984
Married 1 | Widow(er) 2
Divorced 3 | Separated 4
Single 5

Name of Spouse

Your Date of Birth
Day *Month* *Year*

Have you filed an Income Tax Return before? YES 1 NO 2
If "YES", please indicate for what year: 19

Name on last return: same as above or

Address on last return: same as above or

Type of work or occupation in 1984

Name of present employer

Address of Spouse: same as mine or

Province or Territory of Residence on December 31, 1984, was:

If you were self-employed in 1984, please state province of self-employment

If you became or ceased to be a resident of Canada in 1984, give:
Day *Month* *Day* *Month*
Date of Entry or Departure

If taxpayer is deceased, please give date of death: *Day* *Month* *Year*

Please do not use this area

Calculation of Total Income

Income from Employment

Employment Income Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)		101
Commissions from Box (P) on all T4 slips, included in above total	102	
Other employment income including training allowances, tips and gratuities, etc. (please specify)		104
Total employment earnings (add lines 101 and 104)		105
Subtract: Employment expense deduction - If line 105 above is $2,500.00 or more, claim $500.00. If less, claim 20% of line 105	108	
Other allowable expenses (please specify)	109	
Total employment expenses (add lines 108 and 109)		110
Net employment earnings (subtract line 110 from line 105)		111

Pension Income

Old Age Security Pension (attach copy of T4A(OAS) slip)	113
Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114
Other pensions or superannuation (attach copy 3 of T4A slips)	115

Income from Other Sources

Taxable Family Allowance payments (attach copy of TFA1 slip)				118
Unemployment Insurance benefits (attach copy 2 of T4U slip)				119
Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)				120
Interest and other investment income (attach completed Schedule 4)				121
Rental income (Schedule 7)	Gross	160	Net	126
Taxable capital gains (Allowable capital losses) - complete and attach Schedule 3				127
Other income (please specify)				130

Self-Employed Income

Business income	Gross	162	Net	135
Professional income	Gross	164	Net	137
Commission income	Gross	166	Net	139
Farming income	Gross	168	Net	141
Fishing income	Gross	170	Net	143

Total Income (add lines 111 to 143 inclusive - please enter this amount on line 200 on page 2) 150

This special return for Teaching Taxes is not authorized for reporting income tax.

2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 207

Deductions from Total Income

Canada or Quebec Pension Plan contributions		
Contributions through employment from Box (D) on all T4 slips (maximum $ 338.40)	202	
Contribution payable on self-employed earnings (from page 3)	203	
Unemployment Insurance premiums from Box (E) on all T4 slips (maximum $ 508.56)	204	
Registered pension plan contributions (if over $ 3,500.00, see Guide "Line 207")	207	
Registered retirement savings plan premiums (attach receipts)	208	
Registered home ownership savings plan contributions (attach receipts)	211	
Annual union, professional or like dues (attach receipts)	212	
Tuition fees - claimable by student only (attach receipts)	213	
Child care expenses (complete and attach Schedule 5)	214	
Allowable business investment losses	217	
Indexed Security Investment Plan - allowable capital losses (attach copy of form T5 ISIP)	218	
Other deductions (please specify)	222	
Add lines 202 to 222 inclusive	223	

Net Income (subtract line 223 from line 200) 224

Add Accumulated Forward Averaging Amount Withdrawal (from form T581) 225

228

Claim for Personal Exemptions

Basic Personal Exemption — **Claim $ 3,960.00**

Age Exemption - If you were born in 1919 or earlier — **Claim $ 2,480.00**

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption - If applicable, please check ☑ box 1. or 2.

Married on or before December 31, 1984, and supported spouse in 1984

1. whose net income in that year, while married, was not over $ 490.00 1. ☐ **Claim $ 3,470.00**

2. whose net income in that year, while married, was over $ 490.00 but not over $ 3,960.00 2. ☐ 3,960 00

Subtract: spouse's net income while married

If your marital status changed in 1984, please give date of change — Claim

230

Exemption for Wholly Dependent Children - Provide details below and claim according to child's age and net income. **See Guide "Line 231" if child's net income exceeds limit.**
Children born in 1967 or later - Claim **$ 710.00** for each child whose net income was not over $ 2,540.00
Children born in 1966 or earlier - Claim **$ 1,360.00** for each child whose net income was not over $ 2,600.00 and who, if born in 1962 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	*Relationship to you*	*Date of birth of child Day*	*Month*	*Year*	*If born in 1962 or earlier state whether infirm or school attended*	*Net income in 1984 $*	*Claim*

Total claim for wholly dependent children 231

Additional Personal Exemptions from Schedule 6 attached	233	
Total Personal Exemptions (add above items)	235	

Subtract line 235 from line 228 236

Other deductions from Net Income

Interest, dividends and capital gains deduction (attach completed Schedule 4)	238	
Pension income deduction	240	
Medical expenses - (attach receipts and complete Schedule 9)	241	
Subtract: 3% of "Net Income" (line 224 above)		
Allowable portion of medical expenses	242	
Charitable donations (attach all receipts)	243	
Gifts to Canada or a province (attach receipts)	245	
Deduction for blind persons or persons confined to a bed or wheelchair		
Claim relates to: Self ☐ or dependant other than spouse (specify)	246	
Education deduction (attach completed form T2202 or T2202A)	247	
Employee stock option deduction (from T4 slip)	249	
Unemployment Insurance benefit repayment payable from page 3	250	
Deductions transferred from spouse (attach completed Schedule 2)	251	
Non-capital losses of other years	252	
Capital losses of other years (1972 to 1983)	253	
Add lines 238, 240 and lines 242 to 253 inclusive	255	

Subtract line 255 from line 236 256

Subtract: Forward Averaging Elective Income Deduction from form T540 257

Taxable Income (enter this amount on page 4) 260

Canada Pension Plan Contribution on Self-Employed Earnings

Pensionable Self-Employed Earnings

Add: Pensionable earnings from employment from Box (C) or Box (I) of T4 slips

Equals: Total Pensionable Earnings

Subtract: Basic Canada Pension Plan Exemption of $ 2,000.00

Equals: Earnings Subject to Contribution (maximum $ 18,800.00)

Required Contribution (3.6% of 'Earnings Subject to Contribution' maximum $ 676.80)

Subtract: Contributions through employment *(from T4 slips)*

X 2 =

Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 203 on page 2 and also on line 432 on page 4.)

Unemployment Insurance Benefit Repayment Payable

Unemployment Insurance benefits from line 119 on page 1

Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid"), and claimed at line 222 on page 2

Net Unemployment Insurance benefits received in the year (A)

Net Income from line 224 on page 2

Subtract: Base Amount 33,150 00

Net Income in excess of Base Amount *(if negative, enter zero)* (B)

Unemployment Insurance Benefit Repayment Payable - 30% of Amount (A) or (B), whichever is less. (Please enter this amount on line 250 on page 2 and also on line 433 on page 4.)

Calculation of Federal Political Contribution Tax Credit

Total Federal Political Contributions (attach receipts)
(Please enter this amount also on line 409 on page 4.)

Allowable credit - 75% of first $100.00 of "Total Federal Political Contributions", credit is

50% of next $450.00 of "Total Federal Political Contributions", credit is

33 1/3% of amount of "Total Federal Political Contributions" exceeding $550.00, credit is

Total Allowable Federal Political Contribution Tax Credit (maximum $500.00)-(Please enter this amount on line 410 on page 4.)

Transfer of Tax Deducted - Québec Residents Employed Outside the Province

- Residents of Québec on December 31, 1984 employed outside the province during 1984 may transfer income tax deducted on T4 slips issued by your employers outside Québec.
- Your employer deducted income tax for the province where you worked. However, your provincial tax is payable to the province where you resided on December 31.
- When filing your return you may transfer to Québec 45% of the tax deducted by your employer outside the Province of Québec.

Calculate the transfer as follows:

Total "Income Tax Deducted" on T4 slips from employers outside Quebec

Transfer of Tax Deducted - 45% of the above amount. Enter this amount on line 442 on page 4. Claim this amount on your 1984 Quebec Income Tax Return.

Note: Include all tax deducted on line 440 "Total tax deducted per information slips" on page 4.

If you do not have a federal taxable income, no transfer is necessary. All the deductions of tax made by your employer outside Quebec will be refunded to you when your federal return is assessed.

Self-Employment Report

- You must file a Statement of Income and Expenses and a Balance Sheet with your return.
- If you reported Self-Employed Income on lines 135 to 143 of page 1, please complete this section.

Enter the amount of salary or wages paid in the year to your spouse *(if partnership, enter only your share)*

How many commercial operations, in the following fields, are covered by this report:

Business | Professions | Farming

Fishing | Rentals | Commission Sales

Complete the following for the commercial operation with the largest total income:

Business Name

Location

Number, Street or P.O. Box No. or R.R. No.

City

Province or Territory *Postal Code*

Fiscal Period ending in (month) 19

Employer's Remittance Account Number

If this is a general partnership, state number of partners

If this is a limited partnership,

Name of general partner

Briefly describe the major function of this operation:

Does this operation involve the resale of goods?

No ☐ Yes - Retail ☐ Wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service.

Total income from this operation

Products, construction activities or services

1. %
2. %
3. %

4 Summary of Tax and Credits There are two methods of tax calculation (see Guide)

Taxable Income from line 260 on page 2 400

Calculation of Federal Tax Payable:

Federal Tax from Tax Table 402

Subtract: Unused portion of Spouse's Federal Tax Reduction **403** •

405

Federal Tax Payable – from line 405 above or from line 406 on Schedule 1 406

Subtract: **Federal Political Contribution Tax Credit** Total Contributions **409**
from calculation on page 3 Allowable Tax Credit 410

Share-Purchase Tax Credit from form T2111 **411** •

Business Investment Tax Credit from form T2038(IND.) **412** •

Employment Tax Credit Claimed from form T2208 413

Total of above credits 416

Federal Tax Payable Before Federal Forward Averaging Tax 417

Add: **Federal Forward Averaging Tax on Elective Income** from form T540 418

Net Federal Tax Payable 420

Add: **Provincial (Territorial)** (Except Québec) **Tax Payable** from Tax Table 423

Subtract: Provincial Tax Reduction (see Schedule 1 for calculations) 424

Provincial (Territorial) Tax Payable (from l. 423-424 or Schedule 1 or T1C (SASK) 425

Provincial (Territorial) Forward Averaging Tax on Elective Income from form T540 426

Net Provincial (Territorial) Tax Payable 427

Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3 432

Unemployment Insurance Benefit Repayment Payable from page 3 433

Total Payable **435**

Total tax deducted per information slips 440 •

Subtract: Tax Deducted Transfer (see page 3) 442 •

Tax deducted applicable to Federal Tax (subtract: line 442 from line 440) •

Add: **Refundable Québec Abatement** from Tax Table in Guide or from line 444 on Schedule 1 444 •

Provincial (Territorial) Tax Credits 448 •

Child Tax Credit (attach completed Schedule 10) 450 •

Canada Pension Plan Overpayment 453 •

Unemployment Insurance Overpayment 454 •

Amounts paid by instalments 455 •

Forward Averaging Tax Credit (from form T581) 458 •

Refund of Business Investment Tax Credit (from form T2038-IND.) 459 •

Total Credits 463

Subtract line 463 from line 435 and enter the difference in applicable space below.

A difference of less than $ 1.00 is neither charged nor refunded

Refund **464** • **Balance Due** **465** •

NOTE: It takes about 1 to 2 months to process a return and send a refund.

Amount Enclosed •

Please attach cheque or money order **payable to the Receiver General. Do not mail cash.**
Payment is due not later than April 30, 1985.

Please do not use this area

667

683

684

Refund transferred to spouse
468 •

Name and address of any individual or firm, other than the taxpayer, who has prepared this return for compensation.

Name

Address

Telephone

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

Privacy Act Personal Information Bank number RC-T-P20

It is a serious offence to make a false return.

Revenue Canada Taxation | Revenu Canada Impôt

1984
T1 GENERAL

Federal Individual Income Tax Return

Identification

Name (Please print)
Mr. Mrs. Miss Ms. Usual First Name and Initial Surname, Family or Last Name

Present Address (Please print) *Number, Street and Apt No or P.O. No or R.R. No*

City

Province or Territory *Postal Code*

Complete the following

Your Social Insurance Number

Spouse's Social Insurance Number

Marital Status on December 31, 1984
Married 1 Widow(er) 2
Divorced 3 Separated 4
Single 5

Name of Spouse

Your Date of Birth
Day Month Year

Have you filed an Income Tax Return before? YES 1 NO 2
If "YES", please indicate for what year: 19
Name on last return: same as above or
Address on last return: same as above or
Type of work or occupation in 1984
Name of present employer
Address of Spouse: same as mine or

Province or Territory of Residence on December 31, 1984, was:

If you were self-employed in 1984, please state province of self-employment

If you became or ceased to be a resident of Canada in 1984, give:
Date of Entry *Day Month* or Departure *Day Month*

If taxpayer is deceased, please give date of death: *Day Month Year*

Please do not use this area

Calculation of Total Income

Income from Employment

Employment Income Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)	101	
Commissions from Box (P) on all T4 slips, included in above total	102	
Other employment income including training allowances, tips and gratuities, etc. (please specify)	104	
Total employment earnings (add lines 101 and 104)	105	
Subtract: Employment expense deduction - If line 105 above is $2,500.00 or more, claim $500.00. If less, claim 20% of line 105.	108	
Other allowable expenses (please specify)	109	
Total employment expenses (add lines 108 and 109)	110	
Net employment earnings (subtract line 110 from line 105)	111	

Pension Income

Old Age Security Pension (attach copy of T4A(OAS) slip)	113	
Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114	
Other pensions or superannuation (attach copy 3 of T4A slips)	115	

Income from Other Sources

Taxable Family Allowance payments (attach copy of TFA1 slip)	118	
Unemployment Insurance benefits (attach copy 2 of T4U slip)	119	
Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)	120	
Interest and other investment income (attach completed Schedule 4)	121	
Rental income (Schedule 7) Gross 160 Net	126	
Taxable capital gains (Allowable capital losses) - complete and attach Schedule 3	127	
Other income (please specify)	130	

Self-Employed Income

Business income	Gross 162	Net	135
Professional income	Gross 164	Net	137
Commission income	Gross 166	Net	139
Farming income	Gross 168	Net	141
Fishing income	Gross 170	Net	143

Total Income (add lines 111 to 143 inclusive - please enter this amount on line 200 on page 2) 150

This special return for Teaching Taxes is not authorized for reporting income tax.

2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 200

Deductions from Total Income

Canada or Quebec Pension Plan contributions

Contributions through employment from Box (D) on all T4 slips (maximum $ 338.40)	202	
Contribution payable on self-employed earnings (from page 3)	203	
Unemployment Insurance premiums from Box (E) on all T4 slips (maximum $ 508.56)	204	
Registered pension plan contributions (if over $ 3,500.00, see Guide "Line 207")	207	
Registered retirement savings plan premiums (attach receipts)	208	
Registered home ownership savings plan contributions (attach receipts)	211	
Annual union, professional or like dues (attach receipts)	212	
Tuition fees - claimable by student only (attach receipts)	213	
Child care expenses (complete and attach Schedule 5)	214	
Allowable business investment losses	217	
Indexed Security Investment Plan - allowable capital losses (attach copy of form T5 ISIP)	218	
Other deductions (please specify)	222	
Add lines 202 to 222 inclusive	223	

Net Income (subtract line 223 from line 200) 224

Add Accumulated Forward Averaging Amount Withdrawal (from form T581) 225

228

Claim for Personal Exemptions

Basic Personal Exemption **Claim $ 3,960.00**

Age Exemption - If you were born in 1919 or earlier **Claim $ 2,480.00**

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption - If applicable, please check ☑ box 1. or 2.

Married on or before December 31, 1984, and supported spouse in 1984

1. whose net income in that year, while married, was not over $ 490.00 1. ☐ **Claim $ 3,470.00**

2. whose net income in that year, while married, was over $ 490.00 230

but not over $ 3,960.00 2. ☐ 3,960 00

Subtract: spouse's net income while married

If your marital status changed in 1984, please give date of change — Claim

Exemption for Wholly Dependent Children - Provide details below and claim according to child's age and net income. **See Guide "Line 231" if child's net income exceeds limit.**

Children born in 1967 or later - Claim **$ 710.00** for each child whose net income was not over $ 2,540.00

Children born in 1966 or earlier - Claim **$ 1,360.00** for each child whose net income was not over $ 2,600.00 and who, if born in 1962 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	*Relationship to you*	*Date of birth of child Day*	*Month*	*Year*	*If born in 1962 or earlier state whether infirm or school attended*	*Net income in 1984 $*	*Claim*

Total claim for wholly dependent children 231

Additional Personal Exemptions from Schedule 6 attached 233

Total Personal Exemptions (add above items) 235

Subtract line 235 from line 228 236

Other deductions from Net Income

Interest, dividends and capital gains deduction (attach completed Schedule 4)	238	
Pension income deduction	240	
Medical expenses - (attach receipts and complete Schedule 9)	241	
Subtract: 3% of "Net Income" (line 224 above)		
Allowable portion of medical expenses	242	
Charitable donations (attach all receipts)	243	
Gifts to Canada or a province (attach receipts)	245	
Deduction for blind persons or persons confined to a bed or wheelchair Claim relates to: Self ☐ or dependant other than spouse (specify)	246	
Education deduction (attach completed form T2202 or T2202A)	247	
Employee stock option deduction (from T4 slip)	249	
Unemployment Insurance benefit repayment payable from page 3	250	
Deductions transferred from spouse (attach completed Schedule 2)	251	
Non-capital losses of other years	252	
Capital losses of other years (1972 to 1983)	253	
Add lines 238, 240 and lines 242 to 253 inclusive	255	

Subtract line 255 from line 236 256

Subtract: Forward Averaging Elective Income Deduction from form T540 257

Taxable Income (enter this amount on page 4) 260

Canada Pension Plan Contribution on Self-Employed Earnings

Pensionable Self-Employed Earnings

Add: Pensionable earnings from employment from Box (C) or Box (I) of T4 slips

Equals: Total Pensionable Earnings

Subtract: Basic Canada Pension Plan Exemption of $ 2,000.00

Equals: Earnings Subject to Contribution (maximum $ 18,800.00)

Required Contribution (3.6% of "Earnings Subject to Contribution" maximum $ 676.80)

Subtract: Contributions through employment *(from T4 slips)*

X 2 =

Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 203 on page 2 and also on line 432 on page 4.)

Unemployment Insurance Benefit Repayment Payable

Unemployment Insurance benefits from line 119 on page 1

Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid"), and claimed at line 222 on page 2

Net Unemployment Insurance benefits received in the year (A)

Net Income from line 224 on page 2

Subtract: Base Amount 33,150 00

Net Income in excess of Base Amount *(if negative, enter zero)* (B)

Unemployment Insurance Benefit Repayment Payable - 30% of Amount (A) or (B), whichever is less. (Please enter this amount on line 250 on page 2 and also on line 433 on page 4.)

Calculation of Federal Political Contribution Tax Credit

Total Federal Political Contributions (attach receipts)
(Please enter this amount also on line 409 on page 4.)

Allowable credit - 75% of first $ 100.00 of "Total Federal Political Contributions", credit is

50% of next $ 450.00 of "Total Federal Political Contributions", credit is

33 1/3% of amount of "Total Federal Political Contributions" exceeding $ 550.00, credit is

Total Allowable Federal Political Contribution Tax Credit (maximum $ 500.00)-(Please enter this amount on line 410 on page 4.)

Transfer of Tax Deducted - Québec Residents Employed Outside the Province

- Residents of Québec on December 31, 1984 employed outside the province during 1984 may transfer income tax deducted on T4 slips issued by your employers outside Québec.
- Your employer deducted income tax for the province where you worked. However, your provincial tax is payable to the province where you resided on December 31.
- When filing your return you may transfer to Québec 45% of the tax deducted by your employer outside the Province of Québec.

Calculate the transfer as follows:

Total "Income Tax Deducted" on T4 slips from employers outside Quebec

Transfer of Tax Deducted - 45% of the above amount. Enter this amount on line 442 on page 4. Claim this amount on your 1984 Quebec Income Tax Return.

Note: Include all tax deducted on line 440 "Total tax deducted per information slips" on page 4.

If you do not have a federal taxable income, no transfer is necessary. All the deductions of tax made by your employer outside Quebec will be refunded to you when your federal return is assessed.

Self-Employment Report

- You must file a Statement of Income and Expenses and a Balance Sheet with your return
- If you reported Self-Employed Income on lines 135 to 143 of page 1, please complete this section.

Enter the amount of salary or wages paid in the year to your spouse *(if partnership, enter only your share)*

How many commercial operations, in the following fields, are covered by this report:

Business | Professions | Farming

Fishing | Rentals | Commission Sales

Complete the following for the commercial operation with the largest total income:

Business Name

Location

Number, Street or P.O. Box No or R.R. No.

City

Province or Territory *Postal Code*

Fiscal Period ending in (month) 19

Employer's Remittance Account Number

If this is a general partnership, state number of partners

If this is a limited partnership,

Name of general partner

Briefly describe the major function of this operation.

Does this operation involve the resale of goods?

No ☐ Yes - Retail ☐ Wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service

Total income from this operation

Products, construction activities or services

1. %
2. %
3. %

4 Summary of Tax and Credits There are two methods of tax calculation (see Guide)

Taxable Income from line 260 on page 2 400

Calculation of Federal Tax Payable:

Federal Tax from Tax Table 402

Subtract: Unused portion of Spouse's Federal Tax Reduction 403 •

405

Federal Tax Payable from line 405 above or from line 406 on Schedule 1 406

Subtract: **Federal Political Contribution Tax Credit** Total Contributions 409 ⊙

from calculation on page 3 Allowable Tax Credit 410

Share-Purchase Tax Credit from form T2111 411 •

Business Investment Tax Credit from form T2038(IND.) 412 •

Employment Tax Credit Claimed from form T2208 413

Total of above credits 416

Federal Tax Payable Before Federal Forward Averaging Tax 417

Add: **Federal Forward Averaging Tax on Elective Income** from form T540 418

Net Federal Tax Payable 420

Add: **Provincial (Territorial)** (Except Québec) **Tax Payable** from Tax Table 423

Subtract: Provincial Tax Reduction (see Schedule 1 for calculations) 424

Provincial (Territorial) Tax Payable (from l. 423-424 or Schedule 1 or T1C (SASK) 425

Provincial (Territorial) Forward Averaging Tax on Elective Income from form T540 426

Net Provincial (Territorial) Tax Payable 427

Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3 432

Unemployment Insurance Benefit Repayment Payable from page 3 433

Total Payable 435

Total tax deducted per information slips 440 •

Subtract: Tax Deducted Transfer (see page 3) 442 •

Tax deducted applicable to Federal Tax (subtract: line 442 from line 440) •

Add: **Refundable Québec Abatement** from Tax Table in Guide or from line 444 on Schedule 1 444 •

Provincial (Territorial) Tax Credits 448 •

Child Tax Credit (attach completed Schedule 10) 450 •

Canada Pension Plan Overpayment 453 •

Unemployment Insurance Overpayment 454 •

Amounts paid by instalments 455 •

Forward Averaging Tax Credit (from form T581) 458 •

Refund of Business Investment Tax Credit (from form T2038-IND.) 459 •

Total Credits 463

Subtract line 463 from line 435 and enter the difference in applicable space below.

A difference of less than $ 1.00 is neither charged nor refunded.

Refund 464 • **Balance Due** 465 •

NOTE: It takes about 1 to 2 months to process a return and send a refund.

Amount Enclosed •

Please attach cheque or money order **payable to the Receiver General. Do not mail cash.**
Payment is due not later than April 30, 1985.

Please do not use this area

667

683

684

Refund transferred to spouse 468 •

Name and address of any individual or firm, other than the taxpayer, who has prepared this return for compensation.

Name

Address

Telephone

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

Privacy Act Personal Information Bank number RC-T-P20

It is a serious offence to make a false return.

Revenue Canada Taxation | Revenu Canada Impôt

1984
T1 GENERAL

Federal Individual Income Tax Return

Identification

Name (Please print)
Mr. Mrs. Miss Ms. Usual First Name and Initial Surname, Family or Last Name

Present Address (Please print) *Number, Street and Apt No., or P.O. No or R.R. No*

City

Province or Territory

Postal Code

Complete the following

Your Social Insurance Number

Spouse's Social Insurance Number

Marital Status on December 31, 1984
Married 1 | Widow(er) 2
Divorced 3 | Separated 4
Single 5

Name of Spouse

Your Date of Birth
Day *Month* *Year*

Have you filed an Income Tax Return before? YES 1 NO 2
If "YES", please indicate for what year: 19

Name on last return: same as above or

Address on last return: same as above or

Type of work or occupation in 1984

Name of present employer

Address of Spouse: same as mine or

Province or Territory of Residence on December 31, 1984, was:

If you were self-employed in 1984, please state province of self-employment

If you became or ceased to be a resident of Canada in 1984, give.
Date of Entry *Day* *Month* or Departure *Day* *Month*

If taxpayer is deceased, please give date of death: *Day* *Month* *Year*

Please do not use this area

Calculation of Total Income

Income from Employment

Employment Income Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)		101
Commissions from Box (P) on all T4 slips, included in above total	102	
Other employment income including training allowances, tips and gratuities, etc. (please specify)		104
Total employment earnings (add lines 101 and 104)		105
Subtract: Employment expense deduction - If line 105 above is $2,500.00 or more, claim $500.00. If less, claim 20% of line 105	108	
Other allowable expenses (please specify)	109	
Total employment expenses (add lines 108 and 109)		110
Net employment earnings (subtract line 110 from line 105)		111

Pension Income

Old Age Security Pension (attach copy of T4A(OAS) slip)	113
Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114
Other pensions or superannuation (attach copy 3 of T4A slips)	115

Income from Other Sources

Taxable Family Allowance payments (attach copy of TFA1 slip)				118
Unemployment Insurance benefits (attach copy 2 of T4U slip)				119
Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)				120
Interest and other investment income (attach completed Schedule 4)				121
Rental income (Schedule 7)	Gross	160	Net	126
Taxable capital gains (Allowable capital losses) - complete and attach Schedule 3				127
Other income (please specify)				130

Self-Employed Income

Business income	Gross	162	Net	135
Professional income	Gross	164	Net	137
Commission income	Gross	166	Net	139
Farming income	Gross	168	Net	141
Fishing income	Gross	170	Net	143

Total Income (add lines 111 to 143 inclusive - please enter this amount on line 200 on page 2) 150

This special return for Teaching Taxes is not authorized for reporting income tax.

2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 208

Deductions from Total Income

Canada or Quebec Pension Plan contributions		
Contributions through employment from Box (D) on all T4 slips (maximum $ 338.40)	202	•
Contribution payable on self-employed earnings (from page 3)	203	•
Unemployment Insurance premiums from Box (E) on all T4 slips (maximum $ 508.56)	204	•
Registered pension plan contributions (if over $ 3,500.00, see Guide "Line 207")	207	
Registered retirement savings plan premiums (attach receipts)	208	
Registered home ownership savings plan contributions (attach receipts)	211	
Annual union, professional or like dues (attach receipts)	212	
Tuition fees - claimable by student only (attach receipts)	213	
Child care expenses (complete and attach Schedule 5)	214	
Allowable business investment losses	217	
Indexed Security Investment Plan - allowable capital losses (attach copy of form T5 ISIP)	218	
Other deductions (please specify)	222	
Add lines 202 to 222 inclusive	223	

Net Income (subtract line 223 from line 200) 224

Add Accumulated Forward Averaging Amount Withdrawal (from form T581) 225

228

Claim for Personal Exemptions

Basic Personal Exemption **Claim $ 3,960.00**

Age Exemption - If you were born in 1919 or earlier **Claim $ 2,480.00**

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption - If applicable, please check ✓ box 1. or 2.

Married on or before December 31, 1984, and supported spouse in 1984

1. whose net income in that year, while married, was not over $ 490.00 1. ☐ **Claim $ 3,470.00**

2. whose net income in that year, while married, was over $ 490.00 230

but not over $ 3,960.00 2. ☐ 3,960 00

Subtract: spouse's net income while married

If your marital status changed in 1984, please give date of change — Claim

Exemption for Wholly Dependent Children - Provide details below and claim according to child's age and net income. **See Guide "Line 231" if child's net income exceeds limit.**

Children born in 1967 or later - Claim **$ 710.00** for each child whose net income was not over $ 2,540.00

Children born in 1966 or earlier - Claim **$ 1,360.00** for each child whose net income was not over $ 2,600.00 and who, if born in 1962 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	*Relationship to you*	*Date of birth of child* Day	Month	Year	*If born in 1962 or earlier state whether infirm or school attended*	*Net income in 1984 $*	*Claim*

Total claim for wholly dependent children 231

Additional Personal Exemptions from Schedule 6 attached 233

Total Personal Exemptions (add above items) 235

Subtract line 235 from line 228 236

Other deductions from Net Income

Interest, dividends and capital gains deduction (attach completed Schedule 4)	238	
Pension income deduction	240	
Medical expenses - (attach receipts and complete Schedule 9) 241		
Subtract: 3% of "Net Income" (line 224 above)		
Allowable portion of medical expenses	242	
Charitable donations (attach all receipts)	243	
Gifts to Canada or a province (attach receipts)	245	
Deduction for blind persons or persons confined to a bed or wheelchair		
Claim relates to: Self ☐ or dependant other than spouse (specify)	246	
Education deduction (attach completed form T2202 or T2202A)	247	
Employee stock option deduction (from T4 slip)	249	
Unemployment Insurance benefit repayment payable from page 3	250	•
Deductions transferred from spouse (attach completed Schedule 2)	251	
Non-capital losses of other years	252	
Capital losses of other years (1972 to 1983)	253	
Add lines 238, 240 and lines 242 to 253 inclusive	255	

Subtract line 255 from line 236 256

Subtract: Forward Averaging Elective Income Deduction from form T540 257

Taxable Income (enter this amount on page 4) 260

Canada Pension Plan Contribution on Self-Employed Earnings

Pensionable Self-Employed Earnings
Add: Pensionable earnings from employment from Box (C) or Box (I) of T4 slips
Equals: Total Pensionable Earnings
Subtract: Basic Canada Pension Plan Exemption of $ 2,000.00
Equals: Earnings Subject to Contribution (maximum $ 18,800.00)
Required Contribution (3.6% of 'Earnings Subject to Contribution' maximum $ 676.80)
Subtract: Contributions through employment *(from T4 slips)*

X 2 =

Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 203 on page 2 and also on line 432 on page 4.)

Unemployment Insurance Benefit Repayment Payable

Unemployment Insurance benefits from line 119 on page 1
Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid"), and claimed at line 222 on page 2
Net Unemployment Insurance benefits received in the year (A)
Net Income from line 224 on page 2
Subtract: Base Amount 33,150 00
Net Income in excess of Base Amount *(if negative, enter zero)* (B)
Unemployment Insurance Benefit Repayment Payable - 30% of Amount (A) or (B), whichever is less. (Please enter this amount on line 250 on page 2 and also on line 433 on page 4.)

Calculation of Federal Political Contribution Tax Credit

Total Federal Political Contributions (attach receipts)
(Please enter this amount also on line 409 on page 4.)

Allowable credit - 75% of first $ 100.00 of "Total Federal Political Contributions", credit is
50% of next $ 450.00 of "Total Federal Political Contributions", credit is
33⅓% of amount of "Total Federal Political Contributions" exceeding $ 550.00, credit is
Total Allowable Federal Political Contribution Tax Credit (maximum $ 500.00)-(Please enter this amount on line 410 on page 4.)

Transfer of Tax Deducted - Québec Residents Employed Outside the Province

- Residents of Québec on December 31, 1984 employed outside the province during 1984 may transfer income tax deducted on T4 slips issued by your employers outside Québec.
- Your employer deducted income tax for the province where you worked. However, your provincial tax is payable to the province where you resided on December 31.
- When filing your return you may transfer to Québec 45% of the tax deducted by your employer outside the Province of Québec.

Calculate the transfer as follows:
Total "Income Tax Deducted" on T4 slips from employers outside Quebec
Transfer of Tax Deducted - 45% of the above amount. Enter this amount on line 442 on page 4. Claim this amount on your 1984 Quebec Income Tax Return.
Note: Include all tax deducted on line 440 "Total tax deducted per information slips" on page 4
If you do not have a federal taxable income, no transfer is necessary. All the deductions of tax made by your employer outside Quebec will be refunded to you when your federal return is assessed.

Self-Employment Report

- You must file a Statement of Income and Expenses and a Balance Sheet with your return.
- If you reported Self-Employed Income on lines 135 to 143 of page 1, please complete this section

Enter the amount of salary or wages paid in the year to your spouse *(if partnership, enter only your share)*
How many commercial operations, in the following fields, are covered by this report:

Business | Professions | Farming
Fishing | Rentals | Commission Sales

Complete the following for the commercial operation with the largest total income:

Business Name
Location
Number, Street or P.O. Box No or R.R. No
City
Province or Territory *Postal Code*
Fiscal Period ending in (month) 19
Employer's Remittance Account Number
If this is a general partnership, state number of partners
If this is a limited partnership,
Name of general partner

Briefly describe the major function of this operation:

Does this operation involve the resale of goods?
No ☐ Yes - Retail ☐ Wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service.
Total income from this operation
Products, construction activities or services
1.
2
3

4 Summary of Tax and Credits There are two methods of tax calculation (see Guide)

Taxable Income from line 260 on page 2 400

Calculation of Federal Tax Payable:

Federal Tax from Tax Table 402

Subtract: Unused portion of Spouse's Federal Tax Reduction **403**

405

Federal Tax Payable - from line 405 above or from line 406 on Schedule 1 406

Subtract **Federal Political Contribution Tax Credit** from calculation on page 3 — Total Contributions **409** — Allowable Tax Credit 410

Share-Purchase Tax Credit from form T2111 **411**

Business Investment Tax Credit from form T2038(IND.) **412**

Employment Tax Credit Claimed from form T2208 413

Total of above credits 416

Federal Tax Payable Before Federal Forward Averaging Tax 417

Add: **Federal Forward Averaging Tax on Elective Income** from form T540 418

Net Federal Tax Payable 420

Add: **Provincial (Territorial)** (Except Québec) **Tax Payable** from Tax Table 423

Subtract: Provincial Tax Reduction (see Schedule 1 for calculations) 424

Provincial (Territorial) Tax Payable (from l. 423-424 or Schedule 1 or T1C (SASK) 425

Provincial (Territorial) Forward Averaging Tax on Elective Income from form T540 426

Net Provincial (Territorial) Tax Payable 427

Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3 432

Unemployment Insurance Benefit Repayment Payable from page 3 433

Total Payable **435**

Total tax deducted per information slips 440

Subtract: Tax Deducted Transfer (see page 3) 442

Tax deducted applicable to Federal Tax (subtract: line 442 from line 440)

Add: **Refundable Québec Abatement** from Tax Table in Guide or from line 444 on Schedule 1 444

Provincial (Territorial) Tax Credits 448

Child Tax Credit (attach completed Schedule 10) 450

Canada Pension Plan Overpayment 453

Unemployment Insurance Overpayment 454

Amounts paid by instalments 455

Forward Averaging Tax Credit (from form T581) 458

Refund of Business Investment Tax Credit (from form T2038-IND.) 459

Total Credits 463

Subtract line 463 from line 435 and enter the difference in applicable space below.

A difference of less than $ 1.00 is neither charged nor refunded

Please do not use this area

667

683

684

Refund transferred to spouse **468**

Refund **464**

Balance Due **465**

NOTE: It takes about 1 to 2 months to process a return and send a refund.

Amount Enclosed

Please attach cheque or money order **payable to the Receiver General. Do not mail cash.** Payment is due not later than April 30, 1985.

Name and address of any individual or firm, other than the taxpayer, who has prepared this return for compensation.

Name

Address

Telephone

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

Privacy Act Personal Information Bank number RC-T-P20

It is a serious offence to make a false return.

Revenue Canada Taxation | Revenu Canada Impôt

1984
T1 GENERAL

Federal Individual Income Tax Return

Identification

Name (Please print)
Mr. Mrs. Miss Ms. Usual First Name and Initial Surname, Family or Last Name

Present Address (Please print) *Number, Street and Apt No. or P.O. No. or R.R. No.*

City

Province or Territory *Postal Code*

Complete the following

Your Social Insurance Number

Spouse's Social Insurance Number

Marital Status on December 31, 1984
Married 1 Widow(er) 2
Divorced 3 Separated 4
Single 5

Name of Spouse

Your Date of Birth
Day Month Year

Have you filed an Income Tax Return before? YES 1 NO 2
If "YES", please indicate for what year: 19
Name on last return: same as above or
Address on last return: same as above or
Type of work or occupation in 1984
Name of present employer
Address of Spouse: same as mine or

Province or Territory of Residence on December 31, 1984, was:
If you were self-employed in 1984, please state province of self-employment
If you became or ceased to be a resident of Canada in 1984, give:
Date of Entry *Day Month* or Departure *Day Month*
If taxpayer is deceased, please give date of death: *Day Month Year*
Please do not use this area

Calculation of Total Income

Income from Employment

Employment Income Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)		101	
Commissions from Box (P) on all T4 slips, included in above total	102		
Other employment income including training allowances, tips and gratuities, etc. (please specify)		104	
Total employment earnings (add lines 101 and 104)		105	
Subtract: Employment expense deduction - If line 105 above is $2,500.00 or more, claim $500.00. If less, claim 20% of line 105.	108		
Other allowable expenses (please specify)	109		
Total employment expenses (add lines 108 and 109)	110		
Net employment earnings (subtract line 110 from line 105)		111	

Pension Income

Old Age Security Pension (attach copy of T4A(OAS) slip)	113	
Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114	
Other pensions or superannuation (attach copy 3 of T4A slips)	115	

Income from Other Sources

Taxable Family Allowance payments (attach copy of TFA1 slip)			118	
Unemployment Insurance benefits (attach copy 2 of T4U slip)			119	
Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)			120	
Interest and other investment income (attach completed Schedule 4)			121	
Rental income (Schedule 7)	Gross 160	Net	126	
Taxable capital gains (Allowable capital losses) - complete and attach Schedule 3			127	
Other income (please specify)			130	

Self-Employed Income

Business income	Gross 162	Net	135	
Professional income	Gross 164	Net	137	
Commission income	Gross 166	Net	139	
Farming income	Gross 168	Net	141	
Fishing income	Gross 170	Net	143	

Total Income (add lines 111 to 143 inclusive - please enter this amount on line 200 on page 2) 150

This special return for Teaching Taxes is not authorized for reporting income tax.

2 Calculation of Taxable Income

Total Income from line 150 on page 1

Deductions from Total Income

Canada or Quebec Pension Plan contributions			
Contributions through employment from Box (D) on all T4 slips (maximum $ 338.40)	202		
Contributions payable on self-employed earnings from page 3	203		
Unemployment insurance premiums from Box (E) on all T4 slips (maximum $ 508.56)	204		
Registered pension plan contributions (if over $ 3,500.00 see Guide "Line 207")	207		
Registered retirement savings plan premiums (attach receipts)	208		
Registered home ownership savings plan contributions (attach receipts)	211		
Annual union, professional or like dues (attach receipts)	212		
Tuition fees - Claimable by student only (attach receipts)	213		
Child care expenses (complete and attach Schedule 5)	214		
Allowable business investment losses	217		
Indexed Security Investment Plan - allowable capital losses (attach copy of form T5 ISIP)	218		
Other deductions (please specify)	222		
Add lines 202 to 222 inclusive	223		
Net Income (subtract line 223 from line 200)	224		
Add Accumulated Forward Averaging Amount Withdrawal (from form T581)	225		
	228		

Claim for Personal Exemptions

Basic Personal Exemption — **Claim $ 3,960.00**

Age Exemption - If you were born in 1919 or earlier — **Claim $ 2,480.00**

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption - If applicable, please check ☑ box 1. or 2.

Married on or before December 31, 1984, and supported spouse in 1984

1. whose net income in that year, while married, was not over $ 490.00 1. ☐ — **Claim $ 3,470.00**

2. whose net income in that year, while married, was over $ 490.00 but not over $ 3,960.00 2. ☐ — 3,960 00

Subtract: spouse's net income while married

If your marital status changed in 1984, please give date of change — Claim

Exemption for Wholly Dependent Children - Provide details below and claim according to child's age and net income. **See Guide "Line 231" if child's net income exceeds limit.**
Children born in 1967 or later - Claim **$ 710.00** for each child whose net income was not over $ 2,540.00
Children born in 1966 or earlier - Claim **$ 1,360.00** for each child whose net income was not over $ 2,600.00 and who, if born in 1962 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	*Relationship to you*	*Date of birth of child* Day	Month	Year	*If born in 1962 or earlier state whether infirm or school attended*	*Net income in 1984 $*	Claim

Total claim for wholly dependent children	231		
Additional Personal Exemptions from Schedule 6 attached		233	
Total Personal Exemptions (add above items)		235	
Subtract line 235 from line 228		236	

Other deductions from Net Income

Interest, dividends and capital gains deduction (attach completed Schedule 4)		238	
Pension income deduction		240	
Medical expenses - (attach receipts and complete Schedule 9)	241		
Subtract: 3% of "Net Income" (line 224 above)			
Allowable portion of medical expenses		242	
Charitable donations (attach all receipts)		243	
Gifts to Canada or a province (attach receipts)		245	
Deduction for blind persons or persons confined to a bed or wheelchair			
Claim relates to: Self ☐ or dependant other than spouse (specify)		246	
Education deduction (attach completed form T2202 or T2202A)		247	
Employee stock option deduction (from T4 slip)		249	
Unemployment Insurance benefit repayment payable from page 3		250	
Deductions transferred from spouse (attach completed Schedule 2)		251	
Non-capital losses of other years		252	
Capital losses of other years (1972 to 1983)		253	
Add lines 238, 240 and lines 242 to 253 inclusive		255	
Subtract line 255 from line 236		256	
Subtract: Forward Averaging Elective Income Deduction from form T540		257	
Taxable Income (enter this amount on page 4)		260	

Canada Pension Plan Contribution on Self-Employed Earnings

Pensionable Self-Employed Earnings

Add: Pensionable earnings from employment from Box (C) or Box (I) of T4 slips

Equals: Total Pensionable Earnings

Subtract: Basic Canada Pension Plan Exemption of $ 2,000.00

Equals: Earnings Subject to Contribution (maximum $ 18,800.00)

Required Contribution (3.6% of 'Earnings Subject to Contribution': maximum $ 676.80)

Subtract: Contributions through employment *(from T4 slips)*

X 2 =

Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 203 on page 2 and also on line 432 on page 4.)

Unemployment Insurance Benefit Repayment Payable

Unemployment Insurance benefits from line 119 on page 1

Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid"), and claimed at line 222 on page 2

Net Unemployment Insurance benefits received in the year (A)

Net Income from line 224 on page 2

Subtract: Base Amount 33,150 00

Net Income in excess of Base Amount *(if negative, enter zero)* (B)

Unemployment Insurance Benefit Repayment Payable - 30% of Amount (A) or (B), whichever is less. (Please enter this amount on line 250 on page 2 and also on line 433 on page 4.)

Calculation of Federal Political Contribution Tax Credit

Total Federal Political Contributions (attach receipts)
(Please enter this amount also on line 409 on page 4.)

Allowable credit - 75% of first $100.00 of "Total Federal Political Contributions", credit is

50% of next $450.00 of "Total Federal Political Contributions", credit is

33 1/3% of amount of "Total Federal Political Contributions" exceeding $550.00, credit is

Total Allowable Federal Political Contribution Tax Credit (maximum $500.00)-(Please enter this amount on line 410 on page 4.)

Transfer of Tax Deducted - Québec Residents Employed Outside the Province

- Residents of Québec on December 31, 1984 employed outside the province during 1984 may transfer income tax deducted on T4 slips issued by your employers outside Québec.
- Your employer deducted income tax for the province where you worked. However, your provincial tax is payable to the province where you resided on December 31.
- When filing your return you may transfer to Québec 45% of the tax deducted by your employer outside the Province of Québec.

Calculate the transfer as follows:

Total "Income Tax Deducted" on T4 slips from employers outside Quebec

Transfer of Tax Deducted - 45% of the above amount. Enter this amount on line 442 on page 4. Claim this amount on your 1984 Quebec Income Tax Return.

Note: Include all tax deducted on line 440 "Total tax deducted per information slips" on page 4.

If you do not have a federal taxable income, no transfer is necessary. All the deductions of tax made by your employer outside Quebec will be refunded to you when your federal return is assessed.

Self-Employment Report

- You must file a Statement of Income and Expenses and a Balance Sheet with your return.
- If you reported Self-Employed Income on lines 135 to 143 of page 1, please complete this section

Enter the amount of salary or wages paid in the year to your spouse *(if partnership, enter only your share)*

How many commercial operations, in the following fields, are covered by this report

Business | Professions | Farming

Fishing | Rentals | Commission Sales

Complete the following for the commercial operation with the largest total income:

Business Name

Location

Number, Street or P.O. Box No. or R.R. No.

City

Province or Territory *Postal Code*

Fiscal Period ending in (month) 19

Employer's Remittance Account Number

If this is a general partnership, state number of partners

If this is a limited partnership,

Name of general partner

Briefly describe the major function of this operation:

Does this operation involve the resale of goods?

No ☐ Yes - Retail ☐ Wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service.

Total income from this operation

Products, construction activities or services

1 %

2 %

3 %

4 Summary of Tax and Credits There are two methods of tax calculation (see Guide)

Taxable Income from line 260 on page 2 400

Calculation of Federal Tax Payable:

Federal Tax from Tax Table 402

Subtract: Unused portion of Spouse's Federal Tax Reduction **403**

405

Federal Tax Payable - from line 405 above or from line 406 on Schedule 1 406

Subtract: **Federal Political Contribution Tax Credit** Total Contributions **409**

from calculation on page 3 Allowable Tax Credit 410

Share-Purchase Tax Credit from form T2111 **411**

Business Investment Tax Credit from form T2038(IND.) **412**

Employment Tax Credit Claimed from form T2208 413

Total of above credits 416

Federal Tax Payable Before Federal Forward Averaging Tax 417

Add: **Federal Forward Averaging Tax on Elective Income** from form T540 418

Net Federal Tax Payable 420

Add: **Provincial (Territorial)** (Except Québec) **Tax Payable** from Tax Table 423

Subtract: Provincial Tax Reduction (see Schedule 1 for calculations) 424

Provincial (Territorial) Tax Payable (from l. 423-424 or Schedule 1 or T1C (SASK) 425

Provincial (Territorial) Forward Averaging Tax on Elective Income from form T540 426

Net Provincial (Territorial) Tax Payable 427

Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3 432

Unemployment Insurance Benefit Repayment Payable from page 3 433

Total Payable **435**

Total tax deducted per information slips **440**

Subtract: Tax Deducted Transfer (see page 3) **442**

Tax deducted applicable to Federal Tax (subtract: line 442 from line 440)

Add: **Refundable Québec Abatement** from Tax Table in Guide or from line 444 on Schedule 1 **444**

Provincial (Territorial) Tax Credits **448**

Child Tax Credit (attach completed Schedule 10) **450**

Canada Pension Plan Overpayment **453**

Unemployment Insurance Overpayment **454**

Amounts paid by instalments **455**

Forward Averaging Tax Credit (from form T581) **458**

Refund of Business Investment Tax Credit (from form T2038-IND.) **459**

Total Credits 463

Subtract line 463 from line 435 and enter the difference in applicable space below.

A difference of less than $ 1.00 is neither charged nor refunded

Please do not use this area

667

683

684

Refund transferred to spouse **468**

Refund **464**

Balance Due **465**

NOTE: It takes about 1 to 2 months to process a return and send a refund.

Amount Enclosed

Please attach cheque or money order **payable to the Receiver General. Do not mail cash.** Payment is due not later than April 30, 1985.

Name and address of any individual or firm, other than the taxpayer, who has prepared this return for compensation.

Name

Address

Telephone

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

Privacy Act Personal Information Bank number RC-T-P20

It is a serious offence to make a false return.

Revenue Canada Taxation | Revenu Canada Impôt

1984
T1 GENERAL

Federal Individual Income Tax Return

Identification

Name (Please print)
Mr. Mrs. Miss Ms. Usual First Name and Initial Surname, Family or Last Name

Present Address (Please print) *Number, Street and Apt. No., or P.O. No. or R.R. No.*

City

Province or Territory

Postal Code

Complete the following

Your Social Insurance Number

Spouse's Social Insurance Number

Marital Status on December 31, 1984
Married 1 | Widow(er) 2
Divorced 3 | Separated 4
Single 5

Name of Spouse

Your Date of Birth
Day Month Year

Have you filed an Income Tax Return before? YES 1 NO 2
If "YES", please indicate for what year: 19

Name on last return: same as above or

Address on last return: same as above or

Type of work or occupation in 1984

Name of present employer

Address of Spouse: same as mine or

Province or Territory of Residence on December 31, 1984, was:

If you were self-employed in 1984, please state province of self-employment

If you became or ceased to be a resident of Canada in 1984, give:
Date of Entry *Day Month* or Departure *Day Month*

If taxpayer is deceased, please give date of death: *Day Month Year*

Please do not use this area

Calculation of Total Income

Income from Employment

Employment Income Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)		101
Commissions from Box (P) on all T4 slips, included in above total	102	
Other employment income including training allowances, tips and gratuities, etc (please specify)		104
Total employment earnings (add lines 101 and 104)		105
Subtract: Employment expense deduction - If line 105 above is $2,500.00 or more, claim $500.00. If less, claim 20% of line 105	108	
Other allowable expenses (please specify)	109	
Total employment expenses (add lines 108 and 109)		110
Net employment earnings (subtract line 110 from line 105)		111

Pension Income

Old Age Security Pension (attach copy of T4A(OAS) slip)	113
Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114
Other pensions or superannuation (attach copy 3 of T4A slips)	115

Income from Other Sources

Taxable Family Allowance payments (attach copy of TFA1 slip)				118
Unemployment Insurance benefits (attach copy 2 of T4U slip)				119
Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)				120
Interest and other investment income (attach completed Schedule 4)				121
Rental income (Schedule 7)	Gross	160	Net	126
Taxable capital gains (Allowable capital losses) - complete and attach Schedule 3				127
Other income (please specify)				130

Self-Employed Income

Business income	Gross	162	Net	135
Professional income	Gross	164	Net	137
Commission income	Gross	166	Net	139
Farming income	Gross	168	Net	141
Fishing income	Gross	170	Net	143

Total Income (add lines 111 to 143 inclusive - please enter this amount on line 200 on page 2) 150

This special return for Teaching Taxes is not authorized for reporting income tax.

2 Calculation of Taxable Income

Total Income (from line 150 on page 1)

Deductions from Total Income

Canada or Quebec Pension Plan contributions		
Contributions through employment from Box (D) on all T4 slips (maximum $ 338.40)	202	
Contribution payable on self-employed earnings (from page 3)	203	
Unemployment Insurance premiums from Box (E) on all T4 slips (maximum $ 508.56)	204	
Registered pension plan contributions (if over $ 3,500.00, see Guide "Line 207")	207	
Registered retirement savings plan premiums (attach receipts)	208	
Registered home ownership savings plan contributions (attach receipts)	211	
Annual union, professional or such dues (attach receipts)	212	
Tuition fees - claimable by student only (attach receipts)	213	
Child care expenses (complete and attach Schedule 5)	214	
Allowable business investment losses	217	
Indexed Security Investment Plan - allowable capital losses (attach copy of form T5 ISIP)	218	
Other deductions (please specify)	222	
Add lines 202 to 222 inclusive	223	
Net Income (subtract line 223 from line 200)	224	
Add: Accumulated Forward Averaging Amount Withdrawal (from form T581)	225	
	228	

Claim for Personal Exemptions

Basic Personal Exemption — **Claim $ 3,960.00**

Age Exemption - If you were born in 1919 or earlier — **Claim $ 2,480.00**

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption - If applicable, please check ☑ box 1. or 2.

Married on or before December 31, 1984, and supported spouse in 1984

1. whose net income in that year, while married, was not over $ 490.00 1. ☐ **Claim $ 3,470.00**

2. whose net income in that year, while married, was over $ 490.00 but not over $ 3,960.00 2. ☐ 3,960 00 — 230

Subtract: spouse's net income while married

If your marital status changed in 1984, please give date of change | Claim

Exemption for Wholly Dependent Children - Provide details below and claim according to child's age and net income. **See Guide "Line 231" if child's net income exceeds limit.**

Children born in 1967 or later - Claim **$ 710.00** for each child whose net income was not over $ 2,540.00

Children born in 1966 or earlier - Claim **$ 1,360.00** for each child whose net income was not over $ 2,600.00 and who, if born in 1962 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	*Relationship to you*	*Date of birth of child Day Month Year*	*If born in 1962 or earlier state whether infirm or school attended*	*Net income in 1984 $*	*Claim*

Total claim for wholly dependent children 231

Additional Personal Exemptions from Schedule 6 attached	233	
Total Personal Exemptions (add above items)	235	
Subtract line 235 from line 228	236	

Other deductions from Net Income

Interest, dividends and capital gains deduction (attach completed Schedule 4)	238	
Pension income deduction	240	
Medical expenses - (attach receipts and complete Schedule 9) 241		
Subtract: 3% of "Net Income" (line 224 above)		
Allowable portion of medical expenses	242	
Charitable donations (attach all receipts)	243	
Gifts to Canada or a province (attach receipts)	245	
Deduction for blind persons or persons confined to a bed or wheelchair		
Claim relates to Self ☐ or dependant other than spouse (specify)	246	
Education deduction (attach completed form T2202 or T2202A)	247	
Employee stock option deduction (from T4 slip)	249	
Unemployment Insurance benefit repayment payable from page 3	250	
Deductions transferred from spouse (attach completed Schedule 2)	251	
Non-capital losses of other years	252	
Capital losses of other years (1972 to 1983)	253	
Add lines 238, 240 and lines 242 to 253 inclusive	255	
Subtract line 255 from line 236	256	
Subtract: Forward Averaging Elective Income Deduction from form T540	257	
Taxable Income (enter this amount on page 4)	260	

Canada Pension Plan Contribution on Self-Employed Earnings

Pensionable Self-Employed Earnings
Add: Pensionable earnings from employment from Box (C) or Box (I) of T4 slips
Equals: Total Pensionable Earnings
Subtract: Basic Canada Pension Plan Exemption of $ 2,000.00
Equals: Earnings Subject to Contribution (maximum $ 18,800.00)
Required Contribution (3.6% of 'Earnings Subject to Contribution': maximum $ 676.80)
Subtract: Contributions through employment *(from T4 slips)*

X 2 =

Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 203 on page 2 and also on line 432 on page 4.)

Unemployment Insurance Benefit Repayment Payable

Unemployment Insurance benefits from line 119 on page 1
Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid"), and claimed at line 222 on page 2
Net Unemployment Insurance benefits received in the year (A)
Net Income from line 224 on page 2
Subtract: Base Amount 33,150 00
Net Income in excess of Base Amount *(if negative, enter zero)* (B)
Unemployment Insurance Benefit Repayment Payable - 30% of Amount (A) or (B), whichever is less. (Please enter this amount on line 250 on page 2 and also on line 433 on page 4.)

Calculation of Federal Political Contribution Tax Credit

Total Federal Political Contributions (attach receipts)
(Please enter this amount also on line 409 on page 4.)

Allowable credit - 75% of first $100.00 of "Total Federal Political Contributions", credit is
50% of next $450.00 of "Total Federal Political Contributions", credit is
33 1/3% of amount of "Total Federal Political Contributions" exceeding $550.00, credit is
Total Allowable Federal Political Contribution Tax Credit (maximum $500.00)-(Please enter this amount on line 410 on page 4.)

Transfer of Tax Deducted - Québec Residents Employed Outside the Province

- Residents of Québec on December 31, 1984 employed outside the province during 1984 may transfer income tax deducted on T4 slips issued by your employers outside Québec.
- Your employer deducted income tax for the province where you worked. However, your provincial tax is payable to the province where you resided on December 31.
- When filing your return you may transfer to Québec 45% of the tax deducted by your employer outside the Province of Québec.

Calculate the transfer as follows:
Total "Income Tax Deducted" on T4 slips from employers outside Quebec
Transfer of Tax Deducted - 45% of the above amount. Enter this amount on line 442 on page 4. Claim this amount on your 1984 Quebec Income Tax Return.
Note: Include all tax deducted on line 440 "Total tax deducted per information slips" on page 4.
If you do not have a federal taxable income, no transfer is necessary. All the deductions of tax made by your employer outside Quebec will be refunded to you when your federal return is assessed.

Self-Employment Report

- You must file a Statement of Income and Expenses and a Balance Sheet with your return.
- If you reported Self-Employed Income on lines 135 to 143 of page 1, please complete this section

Enter the amount of salary or wages paid in the year to your spouse *(if partnership, enter only your share)*
How many commercial operations, in the following fields, are covered by this report:

Business | Professions | Farming
Fishing | Rentals | Commission Sales

Complete the following for the commercial operation with the largest total income:

Business Name
Location
Number, Street or P.O. Box No. or R.R. No
City
Province or Territory *Postal Code*
Fiscal Period ending in (month) 19
Employer's Remittance Account Number
If this is a general partnership, state number of partners
If this is a limited partnership,
Name of general partner

Briefly describe the major function of this operation:

Does this operation involve the resale of goods?
No ☐ Yes - Retail ☐ Wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service

Total income from this operation

Products, construction activities or services
1. %
2. %
3. %

4 Summary of Tax and Credits There are two methods of tax calculation: see Guide

Taxable Income from line 260 on page 2 400

Calculation of Federal Tax Payable:

Federal Tax from Tax Table 402

Subtract: Unused portion of Spouse's Federal Tax Reduction 403 •

404

Federal Tax Payable – from line 405 above or from line 406 on Schedule 1 405

Subtract: **Federal Political Contribution Tax Credit** Total Contributions 409

from calculation on page 3 Allowable Tax Credit 410

Share-Purchase Tax Credit from form T2111 411 •

Business Investment Tax Credit from form T2038(IND) 412 •

Employment Tax Credit Claimed from form T2208 413

Total of above credits 414

Federal Tax Payable Before Federal Forward Averaging Tax 417

Add: **Federal Forward Averaging Tax on Elective Income** from form T540 418

Net Federal Tax Payable 420

Add: **Provincial (Territorial)** (Except Québec) **Tax Payable** from Tax Table 423

Subtract: Provincial Tax Reduction (see Schedule 1 for calculations) 424

Provincial (Territorial) Tax Payable (from l. 423-424 or Schedule 1 or T1C (SASK) 425

Provincial (Territorial) Forward Averaging Tax on Elective Income from form T540 426

Net Provincial (Territorial) Tax Payable 427

Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3 432

Unemployment Insurance Benefit Repayment Payable from page 3 433

Total Payable 435

Total tax deducted per information slips 440 •

Subtract: Tax Deducted Transfer (see page 3) 442 •

Tax deducted applicable to Federal Tax (subtract: line 442 from line 440) •

Add: **Refundable Québec Abatement** from Tax Table in Guide or from line 444 on Schedule 1 444 •

Provincial (Territorial) Tax Credits 448 •

Child Tax Credit (attach completed Schedule 10) 450 •

Canada Pension Plan Overpayment 453 •

Unemployment Insurance Overpayment 454 •

Amounts paid by instalments 455 •

Forward Averaging Tax Credit (from form T581) 458 •

Refund of Business Investment Tax Credit (from form T2038-IND.) 459 •

Tota Credits 463

Subtract line 463 from line 435 and enter the difference in applicable space below.

A difference of less than $ 1.00 is neither charged nor refunded

Refund 464 • **Balance Due** 465 •

NOTE: It takes about 1 to 2 months to process a return and send a refund.

Amount Enclosed •

Please attach cheque or money order **payable to the Receiver General. Do not mail cash.**
Payment is due not later than April 30, 1985.

Please do not use this area

667

683

684

Refund transferred to spouse
468 •

Name and address of any individual or firm, other than the taxpayer, who has prepared this return for compensation.

Name

Address

Telephone

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

Privacy Act Personal Information Bank number RC-T-P20

It is a serious offence to make a false return.

Revenue Canada Taxation | Revenu Canada Impôt

1984
T1 GENERAL

Federal Individual Income Tax Return

Identification

Name (Please print)
Mr Mrs Miss Ms Usual First Name and Initial Surname Family or Last Name

Present Address (Please print) *Number Street and Apt No or P O No or R R No*

City

Province or Territory

Postal Code

Complete the following

Your Social Insurance Number

Spouse's Social Insurance Number

Marital Status on December 31, 1984
Married 1 | Widow(er) 2
Divorced 3 | Separated 4
Single 5

Name of Spouse

Your Date of Birth
Day Month Year

Have you filed an Income Tax Return before? YES 1 NO 2
If "YES", please indicate for what year: 19

Name on last return: same as above or

Address on last return: same as above or

Type of work or occupation in 1984

Name of present employer

Address of Spouse: same as mine or

Province or Territory of Residence on December 31 1984 was

If you were self-employed in 1984, please state province of self-employment

If you became or ceased to be a resident of Canada in 1984, give:
Date of Entry *Day Month* or Departure *Day Month*

If taxpayer is deceased, please give date of death: *Day Month Year*

Please do not use this area

Calculation of Total Income

Income from Employment	Employment Income Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)		101	
	Commissions from Box (P) on all T4 slips, included in above total	102		
	Other employment income including training allowances, tips and gratuities, etc. (please specify)		104	
	Total employment earnings (add lines 101 and 104)		105	
	Subtract: Employment expense deduction - If line 105 above is $2,500.00 or more, claim $500.00. If less, claim 20% of line 105.	108		
	Other allowable expenses (please specify)	109		
	Total employment expenses (add lines 108 and 109)		110	
	Net employment earnings (subtract line 110 from line 105)		111	
Pension Income	Old Age Security Pension (attach copy of T4A(OAS) slip)		113	
	Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)		114	
	Other pensions or superannuation (attach copy 3 of T4A slips)		115	
Income from Other Sources	Taxable Family Allowance payments (attach copy of TFA1 slip)		118	
	Unemployment Insurance benefits (attach copy 2 of T4U slip)		119	
	Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)		120	
	Interest and other investment income (attach completed Schedule 4)		121	
	Rental income (Schedule 7) Gross	160	Net 126	
	Taxable capital gains (Allowable capital losses) - complete and attach Schedule 3		127	
	Other income (please specify)		130	
Self-Employed Income	Business income Gross	162	Net 135	
	Professional income Gross	164	Net 137	
	Commission income Gross	166	Net 139	
	Farming income Gross	168	Net 141	
	Fishing income Gross	170	Net 143	
Total Income (add lines 111 to 143 inclusive - please enter this amount on line 200 on page 2)			150	

This special return for Teaching Taxes is not authorized for reporting income tax.

2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 230

Deductions from Total Income

Canada or Quebec Pension Plan contributions		
Contributions through employment from Box (D) on all T4 slips (maximum $ 338.40)	202	
Contribution payable on self-employed earnings (from page 3)	203	
Unemployment Insurance premiums from Box (E) on all T4 slips (maximum $ 508.56)	204	
Registered pension plan contributions (if over $ 3,500.00, see Guide "Line 207")	207	
Registered retirement savings plan premiums (attach receipts)	208	
Registered home ownership savings plan contributions (attach receipts)	211	
Annual union, professional or like dues (attach receipts)	212	
Tuition fees - claimable by student only (attach receipts)	213	
Child care expenses (complete and attach Schedule 5)	214	
Allowable business investment losses	217	
Indexed Security Investment Plan - allowable capital losses (attach copy of form T5 ISIP)	218	
Other deductions (please specify)	222	
Add lines 202 to 222 inclusive	223	

Net Income (subtract line 223 from line 200) 224

Add Accumulated Forward Averaging Amount Withdrawal (from form T581) 225

228

Claim for Personal Exemptions

Basic Personal Exemption — **Claim $ 3,960.00**

Age Exemption - If you were born in 1919 or earlier — **Claim $ 2,480.00**

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption - If applicable, please check ☑ box 1. or 2.

Married on or before December 31, 1984, and supported spouse in 1984

1. whose net income in that year, while married, was not over $ 490.00 1. ☐ **Claim $ 3,470.00**

2. whose net income in that year, while married, was over $ 490.00 but not over $ 3,960.00 2. ☐ 3,960 00 — 230

Subtract: spouse's net income while married

If your marital status changed in 1984, please give date of change — Claim

Exemption for Wholly Dependent Children - Provide details below and claim according to child's age and net income. **See Guide "Line 231" if child's net income exceeds limit.**
Children born in 1967 or later - Claim **$ 710.00** for each child whose net income was not over $ 2,540.00
Children born in 1966 or earlier - Claim **$ 1,360.00** for each child whose net income was not over $ 2,600.00
and who, if born in 1962 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	*Relationship to you*	*Date of birth of child Day*	*Month*	*Year*	*If born in 1962 or earlier state whether infirm or school attended*	*Net income in 1984 $*	*Claim*
Total claim for wholly dependent children						231	

Additional Personal Exemptions from Schedule 6 attached	233	
Total Personal Exemptions (add above items)	235	
Subtract line 235 from line 228	236	

Other deductions from Net Income

Interest, dividends and capital gains deduction (attach completed Schedule 4)	238	
Pension income deduction	240	
Medical expenses - (attach receipts and complete Schedule 9)	241	
Subtract: 3% of "Net Income" (line 224 above)		
Allowable portion of medical expenses	242	
Charitable donations (attach all receipts)	243	
Gifts to Canada or a province (attach receipts)	245	
Deduction for blind persons or persons confined to a bed or wheelchair		
Claim relates to: Self ☐ or dependant other than spouse (specify)	246	
Education deduction (attach completed form T2202 or T2202A)	247	
Employee stock option deduction (from T4 slip)	249	
Unemployment Insurance benefit repayment payable from page 3	250	
Deductions transferred from spouse (attach completed Schedule 2)	251	
Non-capital losses of other years	252	
Capital losses of other years (1972 to 1983)	253	
Add lines 238, 240 and lines 242 to 253 inclusive	255	
Subtract line 255 from line 236	256	
Subtract: Forward Averaging Elective Income Deduction from form T540	257	

Taxable Income (enter this amount on page 4) 260

Canada Pension Plan Contribution on Self-Employed Earnings

Pensionable Self-Employed Earnings

Add: Pensionable earnings from employment from Box (C) or Box (I) of T4 slips

Equals: Total Pensionable Earnings

Subtract: Basic Canada Pension Plan Exemption of $ 2,000.00

Equals: Earnings Subject to Contribution (maximum $ 18,800.00)

Required Contribution (3.6% of "Earnings Subject to Contribution" maximum $ 676.80)

Subtract: Contributions through employment *(from T4 slips)*

X 2 =

Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 203 on page 2 and also on line 432 on page 4.)

Unemployment Insurance Benefit Repayment Payable

Unemployment Insurance benefits from line 119 on page 1

Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid"), and claimed at line 222 on page 2

Net Unemployment Insurance benefits received in the year (A)

Net Income from line 224 on page 2

Subtract: Base Amount 33,150 00

Net Income in excess of Base Amount *(if negative, enter zero)* (B)

Unemployment Insurance Benefit Repayment Payable - 30% of Amount (A) or (B), whichever is less. (Please enter this amount on line 250 on page 2 and also on line 433 on page 4.)

Calculation of Federal Political Contribution Tax Credit

Total Federal Political Contributions (attach receipts)
(Please enter this amount also on line 409 on page 4.)

Allowable credit - 75% of first $100.00 of "Total Federal Political Contributions", credit is

50% of next $450.00 of "Total Federal Political Contributions", credit is

33⅓% of amount of "Total Federal Political Contributions" exceeding $550.00, credit is

Total Allowable Federal Political Contribution Tax Credit (maximum $500.00)-(Please enter this amount on line 410 on page 4.)

Transfer of Tax Deducted - Québec Residents Employed Outside the Province

- Residents of Québec on December 31, 1984 employed outside the province during 1984 may transfer income tax deducted on T4 slips issued by your employers outside Québec.
- Your employer deducted income tax for the province where you worked. However, your provincial tax is payable to the province where you resided on December 31.
- When filing your return you may transfer to Québec 45% of the tax deducted by your employer outside the Province of Québec.

Calculate the transfer as follows:

Total "Income Tax Deducted" on T4 slips from employers outside Quebec

Transfer of Tax Deducted - 45% of the above amount. Enter this amount on line 442 on page 4. Claim this amount on your 1984 Quebec Income Tax Return.

Note: Include all tax deducted on line 440 "Total tax deducted per information slips" on page 4.

If you do not have a federal taxable income, no transfer is necessary. All the deductions of tax made by your employer outside Quebec will be refunded to you when your federal return is assessed.

Self-Employment Report

- You must file a Statement of Income and Expenses and a Balance Sheet with your return.
- If you reported Self-Employed Income on lines 135 to 143 of page 1, please complete this section.

Enter the amount of salary or wages paid in the year to your spouse *(if partnership, enter only your share)*

How many commercial operations, in the following fields, are covered by this report:

Business | Professions | Farming

Fishing | Rentals | Commission Sales

Complete the following for the commercial operation with the largest total income:

Business Name

Location

Number, Street or P.O. Box No. or R.R. No.

City

Province or Territory *Postal Code*

Fiscal Period ending in (month) 19

Employer's Remittance Account Number

If this is a general partnership, state number of partners

If this is a limited partnership,

Name of general partner

Briefly describe the major function of this operation:

Does this operation involve the resale of goods?

No ☐ Yes - Retail ☐ Wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service

Total income from this operation

Products, construction activities or services

1.

2

3

4 Summary of Tax and Credits There are two methods of tax calculation (see Guide)

Taxable Income from line 260 on page 2 400

Calculation of Federal Tax Payable:

Federal Tax from Tax Table 402

Subtract: Unused portion of Spouse's Federal Tax Reduction **403**

405

Federal Tax Payable - from line 405 above or from line 406 on Schedule 1 406

Subtract: **Federal Political Contribution Tax Credit** Total Contributions **409**

from calculation on page 3 Allowable Tax Credit 410

Share-Purchase Tax Credit from form T2111 **411**

Business Investment Tax Credit from form T2038(IND.) **412**

Employment Tax Credit Claimed from form T2208 413

Total of above credits 416

Federal Tax Payable Before Federal Forward Averaging Tax 417

Add: **Federal Forward Averaging Tax on Elective Income** from form T540 418

Net Federal Tax Payable 420

Add: **Provincial (Territorial)** (Except Québec) **Tax Payable** from Tax Table 423

Subtract: Provincial Tax Reduction (see Schedule 1 for calculations) 424

Provincial (Territorial) Tax Payable (from l. 423-424 or Schedule 1 or T1C (SASK) 425

Provincial (Territorial) Forward Averaging Tax on Elective Income from form T540 426

Net Provincial (Territorial) Tax Payable 427

Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3 432

Unemployment Insurance Benefit Repayment Payable from page 3 433

Total Payable **435**

Total tax deducted per information slips **440**

Subtract: Tax Deducted Transfer (see page 3) **442**

Tax deducted applicable to Federal Tax (subtract: line 442 from line 440)

Add: **Refundable Québec Abatement** from Tax Table in Guide or from line 444 on Schedule 1 444

Provincial (Territorial) Tax Credits **448**

Child Tax Credit (attach completed Schedule 10) **450**

Canada Pension Plan Overpayment **453**

Unemployment Insurance Overpayment **454**

Amounts paid by instalments **455**

Forward Averaging Tax Credit (from form T581) **458**

Refund of Business Investment Tax Credit (from form T2038-IND.) **459**

Total Credits 463

Subtract line 463 from line 435 and enter the difference in applicable space below.

A difference of less than $ 1.00 is neither charged nor refunded

Refund **464** **Balance Due** **465**

NOTE: It takes about 1 to 2 months to process a return and send a refund.

Amount Enclosed

Please attach cheque or money order **payable to the Receiver General. Do not mail cash.**
Payment is due not later than April 30, 1985.

Please do not use this area

667

683

684

Refund transferred to spouse
468

Name and address of any individual or firm, other than the taxpayer, who has prepared this return for compensation.

Name

Address

Telephone

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

Privacy Act Personal Information Bank number RC-T-P20

It is a serious offence to make a false return.

Revenue Canada Taxation | Revenu Canada Impôt

1984
T1 GENERAL

Federal Individual Income Tax Return

Identification

Name (Please print)
Mr. Mrs. Miss Ms. Usual First Name and Initial Surname, Family or Last Name

Present Address (Please print) *Number, Street and Apt. No., or P.O. No. or R.R. No*

City

Province or Territory *Postal Code*

Complete the following

Your Social Insurance Number

Spouse's Social Insurance Number

Marital Status on December 31, 1984
Married 1 Widow(er) 2
Divorced 3 Separated 4
Single 5

Name of Spouse

Your Date of Birth
Day Month Year

Have you filed an Income Tax Return before? YES 1 NO 2
If "YES", please indicate for what year: 19

Name on last return: same as above or

Address on last return: same as above or

Type of work or occupation in 1984

Name of present employer

Address of Spouse: same as mine or

Province or Territory of Residence on December 31, 1984, was:

If you were self-employed in 1984, please state province of self-employment

If you became or ceased to be a resident of Canada in 1984, give:
Date of Entry *Day Month* or Departure *Day Month*

If taxpayer is deceased, please give date of death: *Day Month Year*

Please do not use this area

Calculation of Total Income

Income from Employment

Employment Income Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)		101
Commissions from Box (P) on all T4 slips, included in above total	102	
Other employment income including training allowances, tips and gratuities, etc. (please specify)		104
Total employment earnings (add lines 101 and 104)		105
Subtract: Employment expense deduction - If line 105 above is $2,500.00 or more, claim $500.00. If less, claim 20% of line 105.	108	
Other allowable expenses (please specify)	109	
Total employment expenses (add lines 108 and 109)		110
Net employment earnings (subtract line 110 from line 105)		111

Pension Income

Old Age Security Pension (attach copy of T4A(OAS) slip)	113
Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114
Other pensions or superannuation (attach copy 3 of T4A slips)	115

Income from Other Sources

Taxable Family Allowance payments (attach copy of TFA1 slip)			118
Unemployment Insurance benefits (attach copy 2 of T4U slip)			119
Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)			120
Interest and other investment income (attach completed Schedule 4)			121
Rental income (Schedule 7)	Gross 160	Net	126
Taxable capital gains (Allowable capital losses) - complete and attach Schedule 3			127
Other income (please specify)			130

Self-Employed Income

Business income	Gross	162	Net	135
Professional income	Gross	164	Net	137
Commission income	Gross	166	Net	139
Farming income	Gross	168	Net	141
Fishing income	Gross	170	Net	143

Total Income (add lines 111 to 143 inclusive - please enter this amount on line 200 on page 2) 150

This special return for Teaching Taxes is not authorized for reporting income tax.

2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 200

Deductions from Total Income

Canada or Quebec Pension Plan contributions

Contributions through employment from Box (D) on all T4 slips (maximum $ 338.40)	202	
Contribution payable on self-employed earnings (from page 3)	203	
Unemployment Insurance premiums from Box (E) on all T4 slips (maximum $ 508.56)	204	
Registered pension plan contributions (if over $ 3 500.00 see Guide "Line 207")	207	
Registered retirement savings plan premiums (attach receipts)	208	
Registered home ownership savings plan contributions (attach receipts)	211	
Annual union, professional or like dues (attach receipts)	212	
Tuition fees - claimable by student only (attach receipts)	213	
Child care expenses (complete and attach Schedule 5)	214	
Allowable business investment losses	217	
Indexed Security Investment Plan - allowable capital losses (attach copy of form T5 ISIP)	218	
Other deductions (please specify)	222	
Add lines 202 to 222 inclusive	223	

Net Income (subtract line 223 from line 200) 224

Add Accumulated Forward Averaging Amount Withdrawal (from form T581) 225

228

Claim for Personal Exemptions

Basic Personal Exemption **Claim $ 3,960.00**

Age Exemption - If you were born in 1919 or earlier **Claim $ 2,480.00**

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption - If applicable, please check ☑ box 1. or 2.

Married on or before December 31, 1984, and supported spouse in 1984

1. whose net income in that year, while married, was not over $ 490.00 1. ☐ **Claim $ 3,470.00**

2. whose net income in that year, while married, was over $ 490.00 230

but not over $ 3,960.00 2. ☐ 3,960 00

Subtract: spouse's net income while married

If your marital status changed in 1984, please give date of change | Claim

Exemption for Wholly Dependent Children - Provide details below and claim according to child's age and net income. **See Guide "Line 231" if child's net income exceeds limit.**

Children born in 1967 or later - Claim **$ 710.00** for each child whose net income was not over $ 2,540.00

Children born in 1966 or earlier - Claim **$ 1,360.00** for each child whose net income was not over $ 2,600.00 and who, if born in 1962 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	*Relationship to you*	*Date of birth of child Day Month Year*	*If born in 1962 or earlier state whether infirm or school attended*	*Net income in 1984 $*	*Claim*

Total claim for wholly dependent children 231

Additional Personal Exemptions from Schedule 6 attached 233

Total Personal Exemptions (add above items) 235

Subtract line 235 from line 228 236

Other deductions from Net Income

Interest, dividends and capital gains deduction (attach completed Schedule 4)	238	
Pension income deduction	240	
Medical expenses - (attach receipts and complete Schedule 9)	241	
Subtract: 3% of "Net Income" (line 224 above)		
Allowable portion of medical expenses	242	
Charitable donations (attach all receipts)	243	
Gifts to Canada or a province (attach receipts)	245	
Deduction for blind persons or persons confined to a bed or wheelchair		
Claim relates to: Self ☐ or dependant other than spouse (specify)	246	
Education deduction (attach completed form T2202 or T2202A)	247	
Employee stock option deduction (from T4 slip)	249	
Unemployment Insurance benefit repayment payable from page 3	250	
Deductions transferred from spouse (attach completed Schedule 2)	251	
Non-capital losses of other years	252	
Capital losses of other years (1972 to 1983)	253	
Add lines 238, 240 and lines 242 to 253 inclusive	255	

Subtract line 255 from line 236 256

Subtract: Forward Averaging Elective Income Deduction from form T540 257

Taxable Income (enter this amount on page 4) 260

Canada Pension Plan Contribution on Self-Employed Earnings

Pensionable Self-Employed Earnings

Add: Pensionable earnings from employment from Box (C) or Box (I) of T4 slips

Equals: Total Pensionable Earnings

Subtract: Basic Canada Pension Plan Exemption of $ 2,000.00

Equals: Earnings Subject to Contribution (maximum $ 18,800.00)

Required Contribution (3.6% of 'Earnings Subject to Contribution' maximum $ 676.80)

Subtract: Contributions through employment *(from T4 slips)*

X 2 =

Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 203 on page 2 and also on line 432 on page 4.)

Unemployment Insurance Benefit Repayment Payable

Unemployment Insurance benefits from line 119 on page 1

Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid"), and claimed at line 222 on page 2

Net Unemployment Insurance benefits received in the year (A)

Net Income from line 224 on page 2

Subtract: Base Amount 33,150 00

Net Income in excess of Base Amount *(if negative, enter zero)* (B)

Unemployment Insurance Benefit Repayment Payable - 30% of Amount (A) or (B), whichever is less. (Please enter this amount on line 250 on page 2 and also on line 433 on page 4.)

Calculation of Federal Political Contribution Tax Credit

Total Federal Political Contributions (attach receipts)
(Please enter this amount also on line 409 on page 4.)

Allowable credit - 75% of first $100.00 of "Total Federal Political Contributions", credit is

50% of next $450.00 of "Total Federal Political Contributions", credit is

33⅓% of amount of "Total Federal Political Contributions" exceeding $550.00, credit is

Total Allowable Federal Political Contribution Tax Credit (maximum $500.00)-(Please enter this amount on line 410 on page 4.)

Transfer of Tax Deducted - Québec Residents Employed Outside the Province

- Residents of Québec on December 31, 1984 employed outside the province during 1984 may transfer income tax deducted on T4 slips issued by your employers outside Québec.
- Your employer deducted income tax for the province where you worked. However, your provincial tax is payable to the province where you resided on December 31.
- When filing your return you may transfer to Québec 45% of the tax deducted by your employer outside the Province of Québec.

Calculate the transfer as follows:

Total "Income Tax Deducted" on T4 slips from employers outside Quebec

Transfer of Tax Deducted - 45% of the above amount. Enter this amount on line 442 on page 4. Claim this amount on your 1984 Quebec Income Tax Return.

Note: Include all tax deducted on line 440 "Total tax deducted per information slips" on page 4.

If you do not have a federal taxable income, no transfer is necessary. All the deductions of tax made by your employer outside Quebec will be refunded to you when your federal return is assessed.

Self-Employment Report

- You must file a Statement of Income and Expenses and a Balance Sheet with your return
- If you reported Self-Employed Income on lines 135 to 143 of page 1, please complete this section.

Enter the amount of salary or wages paid in the year to your spouse *(if partnership, enter only your share)*

How many commercial operations, in the following fields, are covered by this report:

Business | Professions | Farming

Fishing | Rentals | Commission Sales

Complete the following for the commercial operation with the largest total income:

Business Name

Location

Number, Street or P.O. Box No or R.R. No.

City

Province or Territory *Postal Code*

Fiscal Period ending in (month) 19

Employer's Remittance Account Number

If this is a general partnership, state number of partners

If this is a limited partnership,

Name of general partner

Briefly describe the major function of this operation.

Does this operation involve the resale of goods?

No ☐ Yes - Retail ☐ Wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service.

Total income from this operation

Products, construction activities or services

1.

2.

3.

4 Summary of Tax and Credits

There are two methods of tax calculation: see Guide

Taxable Income from line 260 on page 2 400

Calculation of Federal Tax Payable:

Federal Tax from Tax Table 402

Subtract: Unused portion of Spouse's Federal Tax Reduction 403 •

405

Federal Tax Payable - from line 405 above or from line 430 on Schedule 1 406

Subtract **Federal Political Contribution Tax Credit** Total Contributions 409

from calculation on page 3 Allowable Tax Credit 410

Share-Purchase Tax Credit from form T2111 411 •

Business Investment Tax Credit from form T2038(IND) 412 •

Employment Tax Credit Claimed from form T2208 413

Total of above credits 416

Federal Tax Payable Before Federal Forward Averaging Tax 417

Add: **Federal Forward Averaging Tax on Elective Income** from form T540 418

Net Federal Tax Payable 420

Add: **Provincial (Territorial)** (Except Québec) **Tax Payable** from Tax Table 423

Subtract: Provincial Tax Reduction (see Schedule 1 for calculations) 424

Provincial (Territorial) Tax Payable (from l. 423-424 or Schedule 1 or T1C (SASK) 425

Provincial (Territorial) Forward Averaging Tax on Elective Income from form T540 426

Net Provincial (Territorial) Tax Payable 427

Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3 432

Unemployment Insurance Benefit Repayment Payable from page 3 433

Total Payable 435

Total tax deducted per information slips 440 •

Subtract: Tax Deducted Transfer (see page 3) 442 •

Tax deducted applicable to Federal Tax (subtract: line 442 from line 440) •

Add: **Refundable Quebec Abatement** from Tax Table in Guide or from line 444 on Schedule 1 444 •

Provincial (Territorial) Tax Credits 448 •

Child Tax Credit (attach completed Schedule 10) 450 •

Canada Pension Plan Overpayment 453 •

Unemployment Insurance Overpayment 454 •

Amounts paid by instalments 455 •

Forward Averaging Tax Credit (from form T581) 458 •

Refund of Business Investment Tax Credit (from form T2038-IND.) 459 •

Total Credits 463

Subtract line 463 from line 435 and enter the difference in applicable space below.

A difference of less than $ 100 is neither charged nor refunded

Refund 464 •

Balance Due 465 •

NOTE: It takes about 1 to 2 months to process a return and send a refund.

Amount Enclosed •

Please attach cheque or money order **payable to the Receiver General. Do not mail cash.**
Payment is due not later than April 30, 1985.

Please do not use this area

667

683

684

Refund transferred to spouse
468 •

Name and address of any individual or firm, other than the taxpayer, who has prepared this return for compensation.

Name

Address

Telephone

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

Privacy Act Personal Information Bank number RC-T-P20

It is a serious offence to make a false return.

Revenue Canada Taxation | Revenu Canada Impôt

Federal Individual Income Tax Return

1984
T1 SPECIAL

Identification

If the number shown at left is not your correct Social Insurance Number, please enter correct number below:

If spouse's Social Insurance Number is not shown at left, enter it below:

Complete the following

On December 31, 1984, you were: Married 1 ☐ Widow(er) 2 ☐ Divorced 3 ☐ Separated 4 ☐ Single 5 ☐

Name of Spouse

Address of Spouse: same as mine ☐ or

Your Date of Birth — Day / Month / Year

Your Province or Territory of Residence on December 31, 1984, was:

If you ceased to be a resident of Canada in 1984, give:
Date of Departure — Day / Month

If taxpayer is deceased, please give date of death — Day / Month / Year

Please do not use this area

If the name or address shown above is incorrect, print the necessary corrections below:

Name
Usual First Name and Initial *Surname, Family or Last Name*

Address
Number, Street, Apt. No., P.O. Box No. or R.R. No.

City
Province *Postal Code*

Calculation of Net Income

Income from Employment

Employment Income Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)	101	
Other employment income including training allowances, tips and gratuities, etc. (please specify)	104	
Total employment earnings (add lines 101 and 104)	105	
Subtract: Employment expense deduction - If line 105 above is $2,500.00 or more, claim $500.00. If less, claim 20% of line 105.	108	
Net employment earnings (subtract line 108 from line 105)	111	

Income from Other Sources

Old Age Security Pension (attach copy of T4A (OAS) slip)	113	
Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114	
Other pensions or superannuation (attach copy 3 of T4A slips)	115	
Taxable Family Allowance payments (attach copy of TFA 1 slip)	118	
Unemployment Insurance benefits (attach copy 2 of T4U slip)	119	
Interest income (from Schedule 4S on page 4)	121	
Other income (please specify)	130	
Total Income (add lines 111 to 130 inclusive)	150	

Deductions from Total Income

Canada or Quebec Pension Plan contributions		
Contributions through employment from Box (D) on all T4 slips (maximum $338.40)	202	
Unemployment Insurance premiums from Box (E) on all T4 slips (maximum $508.56)	204	
Registered pension plan contributions from Box (F) on all T4 slips	207	
Annual union, professional or like dues (attach receipts)	212	
Tuition fees - claimable by student only (attach receipts)	213	
Carrying charges (from Schedule 4S on page 4)	222	
Add lines 202 to 222 inclusive	223	

Net Income (subtract line 223 from line 150) 224

This special return for Teaching Taxes is not authorized for reporting income tax.

2 Calculation of Taxable Income

Net Income (from line 224 on page 1) 224

Claim for Personal Exemptions

Basic Personal Exemption Claim $3,960.00

Age Exemption - If you were born in 1919 or earlier Claim $2,480.00

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption - If applicable, please check ✓ box 1. or 2.

Married on or before December 31, 1984, and supported spouse in 1984

1. whose net income in that year, while married, was not over $490.00 1. ☐ Claim $3,470.00

2. whose net income in that year, while married, was over $490.00 but not over $3,960.00 2. ☐ 3,960 00

230

Subtract: spouse's net income while married

Claim

If your marital status changed in 1984, please give date of change

Exemption for Wholly Dependent Children

Provide details below and claim according to child's age and net income.

See "Line 231" in Guide if child's net income exceeds limit.

Children born in 1967 or later - Claim **$710.00** for each child whose net income was not over $2,540.00

Children born in 1966 or earlier - Claim **$1,360.00** for each child whose net income was not over $2,600.00 and who, if born in 1962 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	Relationship to you	Date of birth of child Day	Month	Year	If born in 1962 or earlier state whether infirm or school attended	Net income in 1984 $	Claim

Total claim for wholly dependent children 231

Total Personal Exemptions (add above items) 235

Subtract line 235 from line 224 236

Other deductions from Net Income

Interest income deduction (from Schedule 4S on page 4) 238

Pension income deduction 240

Charitable donations (attach all receipts) 243

Deduction for blind persons or persons confined to a bed or a wheelchair

Claim relates to Self ☐ or dependant other than spouse (specify) 246

Education deduction (attach completed form T2202 or T2202A) 247

Add lines 238 to 247 inclusive 255

Taxable Income (subtract line 255 from line 236) **260**

Summary of Tax and Credits

Please do not use this area

683

684

Federal Tax: from Tax Table 402

Subtract: Unused portion of Spouse's Federal Tax Reduction (See "Line 403" in Guide) 403

Federal Tax Payable 406

Subtract: **Federal Political Contribution Tax Credit** from calculation on page 4 410

Net Federal Tax Payable 420

Provincial (Territorial) Tax from Tax Table (except Quebec) 423

Subtract: Provincial Tax Reduction (page 3) 424

Net Provincial (Territorial) Tax Payable 425

Total Payable 435

Total tax deducted per information slips 440

Subtract: Tax Deducted Transfer *(page 3)* 442

Tax deducted applicable to Federal Tax (440-442)

Add: **Refundable Quebec Abatement from Tax Table** 444

Provincial (Territorial) Tax Credits 448

Child Tax Credit (from Schedule 10 on page 4) 450

Canada Pension Plan Overpayment 453

Unemployment Insurance Overpayment 454

Amounts paid by instalments 455

Total Credits 463

Refund transferred to spouse

468

Subtract line 463 from line 435 and enter the difference in applicable space below.

A difference of less than $1.00 is neither charged nor refunded

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

It is a serious offence to make a false return.

Refund 464

NOTE: It takes about 1 or 2 months to process a return and send a refund.

Balance Due 465

Amount Enclosed

Privacy Act Personal Information Bank number RC-T-P20

- Attach all required information slips, receipts, schedules and statements to the top of this page.

Calculation of Federal Tax For Taxable Income over $30,000.00

Federal Tax - *Use the "1984 Rates of Federal Income Tax" below.*

Taxable Income from line 260 on page 2

On the first _____ tax is _____

On remaining _____ tax at _____ % is _____

Basic Federal Tax _____

Subtract: **Federal Tax Reductions:**

1. For self 200 00
2. For spouse (you may claim your spouse's unused Federal Tax Reduction - see "Line 403" in Guide) 403 *

Total of above Federal Tax Reductions *(maximum $400.00)*

Subtract: ("Basic Federal Tax" in excess of $6,000.00) X 10%

Net Federal Tax Reductions *(if negative, enter zero)*

Federal Tax - *Enter on "Federal Tax Payable" line 406 on page 2* _____

Please transfer this amount to line 403 on page 2.

1984 Rates of Federal Income Tax

Taxable Income	Tax
$30,000	$ 6,138 + 25% on next $ 4,664
34,664	7,304 + 30% on next 24,760
59,424	14,732 + 34% on remainder

Transfer of Tax Deducted – Québec Residents Employed Outside the Province

- Residents of Québec on December 31, 1984 employed outside the province during 1984 may transfer income tax deducted on T4 slips issued by your employers outside Québec.
- Your employer deducted income tax for the province where you worked. However, your provincial tax is payable to the province where you resided on December 31.
- When filing your return you may transfer to Québec 45% of the tax deducted by your employer outside Québec.

Calculate the transfer as follows:

Total "Income Tax Deducted" on T4 slips from employers outside Québec _____

Transfer of Tax Deducted – 45% of the above amount. Enter this amount on line 442 on page 2. Claim this amount on your 1984 Québec Income Tax Return. _____

Note: Include all tax deducted on line 440 "Total tax deducted per information slips" on page 2

If you do not have a federal taxable income, no transfer is necessary. All the deductions of tax made by your employer outside Québec will be refunded to you when your federal return is assessed.

Calculation of Refundable Québec Abatement

Refundable Québec Abatement – 16.5% of **"Basic Federal Tax"** *(Enter on line 444 on page 2)* _____

Calculation of Provincial (Territorial) Tax Payable For Taxable Income over $30,000.00

Newfoundland Tax Payable – 60% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* _____

Prince Edward Island Tax Payable – 52.5% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* _____

Nova Scotia Tax Payable – 56.5% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* _____

(If your "Federal Tax Payable" at line 406 is zero, enter zero at this line)

New Brunswick Tax Payable – 58% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* _____

Basic Ontario Income Tax – 48% of **"Basic Federal Tax"** _____

Add: Ontario Social Services Maintenance Tax – ("Basic Ontario Income Tax" in excess of $110.80) × 5% _____

Ontario Tax Payable – *(Enter on line 423 on page 2)* _____

Basic Manitoba Income Tax – 54% of **"Basic Federal Tax"** _____

Add: Manitoba Surtax – 20% of ("Basic Manitoba Income Tax" in excess of $2,640.00) _____

Manitoba Tax Payable – *(Enter on line 425 on page 2)* _____

Manitoba Tax Reduction (Not applicable if your Taxable Income is $8,200.00 or greater) 210 00

Add: Amount from line 403 on page 2 _____

Subtract: 5% of Taxable Income (line 260 on page 2) _____

Manitoba Tax Reduction – Please enter this amount on line 424 on page 2 _____

Saskatchewan Tax Payable (From form T1C (SASK.)) _____

Alberta Tax Payable – 43.5% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* _____

Basic British Columbia Income Tax – 44% of **"Basic Federal Tax"** _____

Add: British Columbia Surtax – 10% of ("Basic British Columbia Income Tax" in excess of $3,500.00) _____

(A) _____

Add: British Columbia Health Care Maintenance Surtax – 4% of Amount (A) _____

British Columbia Tax Reduction (your Taxable Income is $2,980.00 or less, enter lesser of line 402 and line 403) _____

British Columbia Tax Payable – *(Enter on line 425 on page 2)* _____

Northwest Territories Tax Payable – 43% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* _____

Yukon Territory Tax Payable – 45% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* _____

4 Schedule 10 - Child Tax Credit

- Only the individual *(usually the mother)* eligible for Family Allowances for an eligible child may claim this credit.
- If a person *(other than your spouse)* is considered to be a "supporting person" of an eligible child, enter that person's Net Income at line 4 below. See Guide for the definition of a "supporting person".
- Your spouse and/or a "supporting person" must complete and sign the appropriate certification below if you resided together at the end of 1984.

Number of Eligible Children (from Box (F) on TFA 1 slip) - *attach copy of TFA 1 slip*	545	X $367.00	1

Calculation of Income in Excess of the Base Amount

- Net Income is the amount shown at line 224 of the return. If Net Income appears as a negative amount, enter zero on the corresponding line below.

My Net Income			2
My spouse's Net Income	547		3
Other supporting person's Net Income	548		4
Add lines 2, 3 and 4			5
Subtract: Base Amount		26,330 00	6
Income in excess of Base Amount *(If negative, enter zero)*			7

	Enter: 5% of line 7	8
Child Tax Credit *(Enter this amount on line 450 on page 2 - If negative, enter zero)* - line 1 minus line 8		9

Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date _____ Signature _____

I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.

Certification by Supporting Person Other than Spouse

Name *Address* *Social Insurance Number*

I hereby certify that the Net Income reported at line 4 above is my true and correct Net Income for the year.

Date _____ Signature _____

I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.

Schedule 4S - Statement of Interest Income

Interest from Canadian Sources Eligible for Interest Income Deduction

Interest from Canada Savings Bonds, Other Bonds, and Trust, Bank or other Deposits (specify)

Eligible Annuity Payments

Total Interest from Canadian Sources Eligible for Interest Income Deduction (1)

Other Interest Income Not Eligible for Interest Income Deduction (2)

Total Interest Income *(Total of amounts (1) and (2) - enter on line 121 on page 1)*

Carrying Charges (specify) *(Enter this amount on line 222 on page 1)* (3)

Calculation of Interest Income Deduction

Total interest from Canadian sources eligible for interest income deduction *(amount (1) above)*

Subtract: Interest on money borrowed to earn income eligible for this deduction

Net amount eligible for interest income deduction (4)

Interest Income Deduction *(Enter $1,000.00 or amount (4), whichever is less, on line 238 on page 2)*

Calculation of Federal Political Contribution Tax Credit

- Complete this section if you contributed to registered political parties or candidates at an election to the House of Commons. Attach the official receipt to your return.

Total Federal Political Contributions (attach receipts)	409	
Allowable credit - 75% of first $100.00 of "Total Federal Political Contributions", credit is		
50% of next $450.00 of "Total Federal Political Contributions", credit is		
33 1/3% of amount of "Total Federal Political Contributions" exceeding $550.00, credit is		
Total Allowable Federal Political Contribution Tax Credit (maximum $500.00) - (Please enter this amount on line 410 on page 2).		

Revenue Canada Taxation | Revenu Canada Impôt

[redacted]

1984
T1 SPECIAL

Federal Individual Income Tax Return

Identification

If the number shown at left is not your correct Social Insurance Number, please enter correct number below:

If spouse's Social Insurance Number is not shown at left, enter it below:

Complete the following

On December 31, 1984, you were — Married 1 ☐ Widow(er) 2 ☐ Divorced 3 ☐ Separated 4 ☐ Single 5 ☐

Name of Spouse

Address of Spouse same as mine ☐ or

Your Date of Birth — Day / Month / Year

Your Province or Territory of Residence on December 31, 1984, was

If you ceased to be a resident of Canada in 1984, give Date of Departure — Day / Month

If taxpayer is deceased, please give date of death — Day / Month / Year

Please do not use this area

If the name or address shown above is incorrect, print the necessary corrections below:

Name (Usual First Name and Initial, Surname, Family or Last Name)

Address (Number, Street, Apt No., P.O. Box No. or R.R. No.)

City

Province — Postal Code

Calculation of Net Income

Income from Employment

Employment Income Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)	101	
Other employment income including training allowances, tips and gratuities etc (please specify)	104	
Total employment earnings (add lines 101 and 104)	105	
Subtract: Employment expense deduction - If line 105 above is $2,500.00 or more, claim $500.00. If less, claim 20% of line 105.	108	
Net employment earnings (subtract line 108 from line 105)	111	

Income from Other Sources

Old Age Security Pension (attach copy of T4A (OAS) slip)	113	
Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114	
Other pensions or superannuation (attach copy 3 of T4A slips)	115	
Taxable Family Allowance payments (attach copy of TFA 1 slip)	118	
Unemployment Insurance benefits (attach copy 2 of T4U slip)	119	
Interest income (from Schedule 4S on page 4)	121	
Other income (please specify)	130	
Total Income (add lines 111 to 130 inclusive)	150	

Deductions from Total Income

Canada or Quebec Pension Plan contributions		
Contributions through employment from Box (D) on all T4 slips (maximum $338.40)	202	
Unemployment Insurance premiums from Box (E) on all T4 slips (maximum $508.56)	204	
Registered pension plan contributions from Box (F) on all T4 slips	207	
Annual union, professional or like dues (attach receipts)	212	
Tuition fees - claimable by student only (attach receipts)	213	
Carrying charges (from Schedule 4S on page 4)	222	
Add lines 202 to 222 inclusive	223	

Net Income (subtract line 223 from line 150) 224

This special return for Teaching Taxes is not authorized for reporting income tax.

2 Calculation of Taxable Income

Net income from line 224 on page 1 — 224

Claim for Personal Exemptions

Basic Personal Exemption — Claim $3,960.00

Age Exemption - If you were born in 1919 or earlier — Claim $2,480.00

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption - If applicable, please check ✓ box 1, or 2

Married on or before December 31, 1984, and supported spouse in 1984

1 whose net income in that year, while married, was not over $490.00 — 1 ☐ — Claim $3,470.00

2 whose net income in that year, while married, was over $490.00 but not over $3,960.00 — 2 ☐ — 3,960 00

230

Subtract: spouse's net income while married

Claim

If your marital status changed in 1984, please give date of change

Exemption for Wholly Dependent Children

Provide details below and claim according to child's age and net income.

See "Line 231" in Guide if child's net income exceeds limit.

Children born in 1967 or later - Claim **$710.00** for each child whose net income was not over $2,540.00

Children born in 1966 or earlier - Claim **$1,360.00** for each child whose net income was not over $2,600.00 and who, if born in 1962 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	*Relationship to you*	*Date of birth of child Day Month Year*	*If born in 1962 or earlier state whether infirm or school attended*	*Net income in 1984 $*	*Claim*

Total claim for wholly dependent children — 231

Total Personal Exemptions (add above items) — 235

Subtract line 235 from line 224 — 236

Other deductions from Net Income

Interest income deduction (from Schedule 4S on page 4)	238
Pension income deduction	240
Charitable donations (attach all receipts)	243
Deduction for blind persons or persons confined to a bed or a wheelchair	
Claim relates to: Self ☐ or dependant other than spouse (specify)	246
Education deduction (attach completed form T2202 or T2202A)	247

Add lines 238 to 247 inclusive — 255

Taxable Income (subtract line 255 from line 236) — 260

Summary of Tax and Credits

Please do not use this area

683 _____

684

Federal Tax: from Tax Table	402	
Subtract: Unused portion of Spouse's Federal Tax Reduction (See "Line 403" in Guide)	403	
Federal Tax Payable	406	
Subtract: **Federal Political Contribution Tax Credit** from calculation on page 4	410	
Net Federal Tax Payable	420	
Provincial (Territorial) Tax from Tax Table (except Quebec)	423	
Subtract: Provincial Tax Reduction (page 3)	424	
Net Provincial (Territorial) Tax Payable	425	
Total Payable	435	
Total tax deducted per information slips	440	
Subtract: Tax Deducted Transfer *(page 3)*	442	
Tax deducted applicable to Federal Tax (440-442)		
Add: **Refundable Quebec Abatement from Tax Table**	444	
Provincial (Territorial) Tax Credits	448	
Child Tax Credit (from Schedule 10 on page 4)	450	
Canada Pension Plan Overpayment	453	
Unemployment Insurance Overpayment	454	
Amounts paid by instalments	455	
Total Credits	463	

Refund transferred to spouse

468 _____

Subtract line 463 from line 435 and enter the difference in applicable space below.

A difference of less than $1.00 is neither charged nor refunded

Refund 464

Balance Due 465

NOTE: It takes about 1 or 2 months to process a return and send a refund.

Amount Enclosed

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

It is a serious offence to make a false return.

Privacy Act Personal Information Bank number RC-T-P20

- Attach all required information slips, receipts, schedules and statements to the top of this page.

Calculation of Federal Tax For Taxable Income over $30,000.00

Federal Tax - *Use the "1984 Rates of Federal Income Tax" below*

Taxable Income from line 260 on page 2

On the first ____ tax is ____

On remaining ____ tax at ____ % is ____

Basic Federal Tax ____

Subtract: **Federal Tax Reductions:**

1. For self 200 00
2. For spouse (you may claim your spouse's unused Federal Tax Reduction - see "Line 403" in Guide) 403 *

Total of above Federal Tax Reductions *(maximum $400.00)*

Subtract: ("Basic Federal Tax" in excess of $6,000.00) X 10%

Net Federal Tax Reductions *(if negative, enter zero)*

Federal Tax - *Enter on "Federal Tax Payable" line 406 on page 2*

* *Please transfer this amount to line 403 on page 2.*

1984 Rates of Federal Income Tax

Taxable Income	Tax
$30,000	$ 6,138 + 25% on next $ 4,664
34,664	7,304 + 30% on next 24,760
59,424	14,732 + 34% on remainder

Transfer of Tax Deducted – Québec Residents Employed Outside the Province

- Residents of Québec on December 31, 1984 employed outside the province during 1984 may transfer income tax deducted on T4 slips issued by your employers outside Québec.
- Your employer deducted income tax for the province where you worked. However, your provincial tax is payable to the province where you resided on December 31.
- When filing your return you may transfer to Québec 45% of the tax deducted by your employer outside Québec.

Calculate the transfer as follows:

Total "Income Tax Deducted" on T4 slips from employers outside Québec ____

Transfer of Tax Deducted – 45% of the above amount. Enter this amount on line 442 on page 2. Claim this amount on your 1984 Québec Income Tax Return. ____

Note: Include all tax deducted on line 440 "Total tax deducted per information slips" on page 2

If you do not have a federal taxable income, no transfer is necessary. All the deductions of tax made by your employer outside Québec will be refunded to you when your federal return is assessed.

Calculation of Refundable Québec Abatement

Refundable Québec Abatement – 16.5% of "**Basic Federal Tax**" *(Enter on line 444 on page 2)* ____

Calculation of Provincial (Territorial) Tax Payable For Taxable Income over $30,000.00

Newfoundland Tax Payable – 60% of "**Basic Federal Tax**" *(Enter on line 423 on page 2)* ____

Prince Edward Island Tax Payable – 52.5% of "**Basic Federal Tax**" *(Enter on line 423 on page 2)* ____

Nova Scotia Tax Payable – 56.5% of "**Basic Federal Tax**" *(Enter on line 423 on page 2)* ____
(If your "Federal Tax Payable" at line 406 is zero, enter zero at this line)

New Brunswick Tax Payable – 58% of "**Basic Federal Tax**" *(Enter on line 423 on page 2)* ____

Basic Ontario Income Tax – 48% of "**Basic Federal Tax**" ____

Add: Ontario Social Services Maintenance Tax – ("Basic Ontario Income Tax" in excess of $110.80) × 5% ____

Ontario Tax Payable – *(Enter on line 423 on page 2)* ____

Basic Manitoba Income Tax – 54% of "**Basic Federal Tax**" ____

Add: Manitoba Surtax – 20% of ("Basic Manitoba Income Tax" in excess of $2,640.00) ____

Manitoba Tax Payable – *(Enter on line 425 on page 2)* ____

Manitoba Tax Reduction (Not applicable if your Taxable Income is $8,200.00 or greater) 210 00

Add: Amount from line 403 on page 2

Subtract: 5% of Taxable Income (line 260 on page 2)

Manitoba Tax Reduction – Please enter this amount on line 424 on page 2

Saskatchewan Tax Payable (From form T1C (SASK.)) ____

Alberta Tax Payable – 43.5% of "**Basic Federal Tax**" *(Enter on line 423 on page 2)* ____

Basic British Columbia Income Tax – 44% of "**Basic Federal Tax**" ____

Add: British Columbia Surtax – 10% of ("Basic British Columbia Income Tax" in excess of $3,500.00) ____

(A)

Add: British Columbia Health Care Maintenance Surtax – 4% of Amount (A) ____

British Columbia Tax Reduction (your Taxable Income is $2,980.00 or less, enter lesser of line 402 and line 403) ____

British Columbia Tax Payable – *(Enter on line 425 on page 2)* ____

Northwest Territories Tax Payable – 43% of "**Basic Federal Tax**" *(Enter on line 423 on page 2)* ____

Yukon Territory Tax Payable – 45% of "**Basic Federal Tax**" *(Enter on line 423 on page 2)* ____

4 Schedule 10 - Child Tax Credit

- Only the individual *(usually the mother)* eligible for Family Allowances for an eligible child may claim this credit.
- If a person *(other than your spouse)* is considered to be a "supporting person" of an eligible child, enter that person's Net Income at line 4 below. See Guide for the definition of a "supporting person".
- Your spouse and/or a "supporting person" must complete and sign the appropriate certification below if you resided together at the end of 1984.

Number of Eligible Children (from Box (F) on TFA1 slip) - *attach copy of TFA1 slip* | 545 | X $367.00 1 |

Calculation of Income in Excess of the Base Amount

- Net Income is the amount shown at line 224 of the return. If Net Income appears as a negative amount, enter zero on the corresponding line below.

My Net Income		2	
My spouse's Net Income	547	3	
Other supporting person's Net Income	548	4	
Add lines 2, 3 and 4		5	
Subtract: Base Amount		6	26,330 00
Income in excess of Base Amount *(If negative, enter zero)*		7	

Enter: 5% of line 7 — 8

Child Tax Credit *(Enter this amount on line 450 on page 2 - If negative, enter zero)* - line 1 minus line 8 — 9

Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date _____ Signature _____

I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.

Certification by Supporting Person Other than Spouse

Name _____ *Address* _____ *Social Insurance Number* _____

I hereby certify that the Net Income reported at line 4 above is my true and correct Net Income for the year.

Date _____ Signature _____

I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.

Schedule 4S - Statement of Interest Income

Interest from Canadian Sources Eligible for Interest Income Deduction

Interest from Canada Savings Bonds, Other Bonds, and Trust, Bank or other Deposits (specify)

_____

_____

Eligible Annuity Payments

Total Interest from Canadian Sources Eligible for Interest Income Deduction (1)

Other Interest Income Not Eligible for Interest Income Deduction

_____ (2)

Total Interest Income *(Total of amounts (1) and (2) - enter on line 121 on page 1)*

Carrying Charges (specify) *(Enter this amount on line 222 on page 1)*

_____ (3)

Calculation of Interest Income Deduction

Total interest from Canadian sources eligible for interest income deduction *(amount (1) above)*

Subtract: Interest on money borrowed to earn income eligible for this deduction

Net amount eligible for interest income deduction (4)

Interest Income Deduction *(Enter $1,000.00 or amount (4), whichever is less, on line 238 on page 2)*

Calculation of Federal Political Contribution Tax Credit

- Complete this section if you contributed to registered political parties or candidates at an election to the House of Commons. Attach the official receipt to your return.

Total Federal Political Contributions (attach receipts) | 409 |

Allowable credit - 75% of first $100.00 of "Total Federal Political Contributions", credit is

50% of next $450.00 of "Total Federal Political Contributions", credit is

33 1/3% of amount of "Total Federal Political Contributions" exceeding $550.00, credit is

Total Allowable Federal Political Contribution Tax Credit (maximum $500.00) - (Please enter this amount on line 410 on page 2).

Revenue Canada Taxation | Revenu Canada Impôt

[redacted]

1984
T1 SPECIAL

Federal Individual Income Tax Return

Identification

If the number shown at left is not your correct Social Insurance Number, please enter correct number below

If spouse's Social Insurance Number is not shown at left, enter it below

Complete the following

On December 31, 1984, you were: Married 1 ☐ Widow(er) 2 ☐ Divorced 3 ☐ Separated 4 ☐ Single 5 ☐

Name of Spouse

Address of Spouse same as mine ☐ or

Your Date of Birth — Day / Month / Year

Your Province or Territory of Residence on December 31, 1984, was

If you ceased to be a resident of Canada in 1984, give: Date of Departure — Day / Month

If taxpayer is deceased, please give date of death — Day / Month / Year

Please do not use this area

If the name or address shown above is incorrect, print the necessary corrections below:

Name (Usual First Name and Initial, Surname, Family or Last Name)

Address (Number, Street, Apt. No., P.O. Box No. or R.R. No.)

City

Province / Postal Code

Calculation of Net Income

Income from Employment

Employment income before deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)	101	
Other employment income including training allowances, tips and gratuities, etc (please specify)	104	
Total employment earnings (add lines 101 and 104)	105	
Subtract: Employment expense deduction - If line 105 above is $2,500.00 or more, claim $500.00. If less, claim 20% of line 105.	108	
Net employment earnings (subtract line 108 from line 105)	111	

Income from Other Sources

Old Age Security Pension (attach copy of T4A (OAS) slip)	113	
Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114	
Other pensions or superannuation (attach copy 3 of T4A slips)	115	
Taxable Family Allowance payments (attach copy of TFA1 slip)	118	
Unemployment Insurance benefits (attach copy 2 of T4U slip)	119	
Interest income (from Schedule 4S on page 4)	121	
Other income (please specify)	130	

Total Income (add lines 111 to 130 inclusive) 150

Deductions from Total Income

Canada or Quebec Pension Plan contributions		
Contributions through employment from Box (D) on all T4 slips (maximum $338.40)	202	
Unemployment Insurance premiums from Box (E) on all T4 slips (maximum $508.56)	204	
Registered pension plan contributions from Box (F) on all T4 slips	207	
Annual union, professional or like dues (attach receipts)	212	
Tuition fees - claimable by student only (attach receipts)	213	
Carrying charges (from Schedule 4S on page 4)	222	
Add lines 202 to 222 inclusive	223	

Net Income (subtract line 223 from line 150) 224

This special return for Teaching Taxes is not authorized for reporting income tax.

2 Calculation of Taxable Income

Net Income (from line 224 on page 1) 224

Claim for Personal Exemptions

Basic Personal Exemption Claim $3,960.00

Age Exemption - If you were born in 1919 or earlier Claim $2,480.00

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption - If applicable, please check ✓ box 1, or 2.

Married on or before December 31, 1984, and supported spouse in 1984

1. whose net income in that year, while married, was not over $490.00 1. ☐ Claim $3,470.00

2. whose net income in that year while married was over $490.00 but not over $3,960.00 2. ☐ 3,960 00 230

Subtract: spouse's net income while married

Claim

If your marital status changed in 1984, please give date of change

Exemption for Wholly Dependent Children

Provide details below and claim according to child's age and net income.

See "Line 231" in Guide if child's net income exceeds limit.

Children born in 1967 or later - Claim **$710.00** for each child whose net income was not over $2,540.00

Children born in 1966 or earlier - Claim **$1,360.00** for each child whose net income was not over $2,600.00 and who, if born in 1962 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	Relationship to you	Date of birth of child Day	Month	Year	If born in 1962 or earlier state whether infirm or school attended	Net income in 1984 $	Claim

Total claim for wholly dependent children 231

Total Personal Exemptions (add above items) 235

Subtract line 235 from line 224 236

Other deductions from Net Income

Interest income deduction (from Schedule 4S on page 4)	238
Pension income deduction	240
Charitable donations (attach all receipts)	243
Deduction for blind persons or persons confined to a bed or a wheelchair	
Claim relates to: Self ☐ or dependant other than spouse (specify)	246
Education deduction (attach completed form T2202 or T2202A)	247
Add lines 238 to 247 inclusive	255

Taxable Income (subtract line 255 from line 236) 260

Summary of Tax and Credits

Please do not use this area

683

684

Federal Tax: from Tax Table	402	
Subtract: Unused portion of Spouse's Federal Tax Reduction (See "Line 403" in Guide)	403	
Federal Tax Payable	406	
Subtract: **Federal Political Contribution Tax Credit** from calculation on page 4	410	
Net Federal Tax Payable	420	
Provincial (Territorial) Tax from Tax Table (except Quebec)	423	
Subtract: Provincial Tax Reduction (page 3)	424	
Net Provincial (Territorial) Tax Payable	425	
Total Payable	435	
Total tax deducted per information slips	440	
Subtract: Tax Deducted Transfer *(page 3)*	442	
Tax deducted applicable to Federal Tax (440-442)		
Add: **Refundable Quebec Abatement from Tax Table**	444	
Provincial (Territorial) Tax Credits	448	
Child Tax Credit (from Schedule 10 on page 4)	450	
Canada Pension Plan Overpayment	453	
Unemployment Insurance Overpayment	454	
Amounts paid by instalments	455	
Total Credits	463	

Refund transferred to spouse 468

Subtract line 463 from line 435 and enter the difference in applicable space below.

A difference of less than $1.00 is neither charged nor refunded

Refund 464

Balance Due 465

NOTE: It takes about 1 or 2 months to process a return and send a refund.

Amount Enclosed

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

It is a serious offence to make a false return.

Privacy Act Personal Information Bank number RC-T-P20

- Attach all required information slips, receipts, schedules and statements to the top of this page.

Calculation of Federal Tax For Taxable Income over $30,000.00

Federal Tax - *Use the "1984 Rates of Federal Income Tax" below.*

Taxable Income from line 260 on page 2

On the first ____ tax is ____

On remaining ____ tax at ____ % is ____

Basic Federal Tax ____

Subtract: **Federal Tax Reductions:**

1. For self 200 00
2. For spouse (you may claim your spouse's unused Federal Tax Reduction - see "Line 403" in Guide) 403 *

Total of above Federal Tax Reductions *(maximum $400.00)*

Subtract: ("Basic Federal Tax" in excess of $6,000.00) X 10%

Net Federal Tax Reductions *(if negative, enter zero)*

Federal Tax - *Enter on "Federal Tax Payable" line 406 on page 2* ____

* ***Please transfer this amount to line 403 on page 2.***

1984 Rates of Federal Income Tax

Taxable Income	Tax
$30,000	$ 6,138 + 25% on next $ 4,664
34,664	7,304 + 30% on next 24,760
59,424	14,732 + 34% on remainder

Transfer of Tax Deducted – Québec Residents Employed Outside the Province

- Residents of Québec on December 31, 1984 employed outside the province during 1984 may transfer income tax deducted on T4 slips issued by your employers outside Québec.
- Your employer deducted income tax for the province where you worked. However, your provincial tax is payable to the province where you resided on December 31.
- When filing your return you may transfer to Québec 45% of the tax deducted by your employer outside Québec.

Calculate the transfer as follows:

Total "Income Tax Deducted" on T4 slips from employers outside Québec

Transfer of Tax Deducted – 45% of the above amount. Enter this amount on line 442 on page 2. Claim this amount on your 1984 Québec Income Tax Return. ____

Note: Include all tax deducted on line 440 "Total tax deducted per information slips" on page 2

If you do not have a federal taxable income, no transfer is necessary. All the deductions of tax made by your employer outside Québec will be refunded to you when your federal return is assessed.

Calculation of Refundable Québec Abatement

Refundable Québec Abatement – 16.5% of **"Basic Federal Tax"** *(Enter on line 444 on page 2)* ____

Calculation of Provincial (Territorial) Tax Payable For Taxable Income over $30,000.00

Newfoundland Tax Payable – 60% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* ____

Prince Edward Island Tax Payable – 52.5% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* ____

Nova Scotia Tax Payable – 56.5% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* ____
(If your "Federal Tax Payable" at line 406 is zero, enter zero at this line)

New Brunswick Tax Payable – 58% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* ____

Basic Ontario Income Tax – 48% of "Basic Federal Tax" ____

Add: Ontario Social Services Maintenance Tax – ("Basic Ontario Income Tax" in excess of $110.80) × 5% ____

Ontario Tax Payable – *(Enter on line 423 on page 2)* ____

Basic Manitoba Income Tax – 54% of **"Basic Federal Tax"** ____

Add: Manitoba Surtax – 20% of ("Basic Manitoba Income Tax" in excess of $2,640.00) ____

Manitoba Tax Payable – *(Enter on line 425 on page 2)* ____

Manitoba Tax Reduction (Not applicable if your Taxable Income is $8,200.00 or greater) 210 00

Add: Amount from line 403 on page 2

Subtract: 5% of Taxable Income (line 260 on page 2)

Manitoba Tax Reduction – Please enter this amount on line 424 on page 2 ____

Saskatchewan Tax Payable (From form T1C (SASK.)) ____

Alberta Tax Payable – 43.5% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* ____

Basic British Columbia Income Tax – 44% of "Basic Federal Tax" ____

Add: British Columbia Surtax – 10% of ("Basic British Columbia Income Tax" in excess of $3,500.00) (A) ____

Add: British Columbia Health Care Maintenance Surtax – 4% of Amount (A) ____

British Columbia Tax Reduction (your Taxable Income is $2,980.00 or less, enter lesser of line 402 and line 403)

British Columbia Tax Payable – *(Enter on line 425 on page 2)* ____

Northwest Territories Tax Payable – 43% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* ____

Yukon Territory Tax Payable – 45% of **"Basic Federal Tax"** *(Enter on line 423 on page 2)* ____

4 Schedule 10 - Child Tax Credit

- Only the individual *(usually the mother)* eligible for Family Allowances for an eligible child may claim this credit
- If a person *(other than your spouse)* is considered to be a "supporting person" of an eligible child, enter that person's Net Income at line 4 below. See Guide for the definition of a "supporting person".
- Your spouse and/or a "supporting person" must complete and sign the appropriate certification below if you resided together at the end of 1984.

Number of Eligible Children (from Box (F) on TFA1 slip) - *attach copy of TFA1 slip*	545	X $367.00	1	

Calculation of Income in Excess of the Base Amount

- Net Income is the amount shown at line 224 of the return. If Net Income appears as a negative amount, enter zero on the corresponding line below.

My Net Income		2		
My spouse's Net Income	547	3		
Other supporting person's Net Income	548	4		
Add lines 2, 3 and 4		5		
Subtract: Base Amount		6	26,330	00
Income in excess of Base Amount *(If negative, enter zero)*		7		

Enter: 5% of line 7		8	
Child Tax Credit *(Enter this amount on line 450 on page 2 - If negative, enter zero)* - line 1 minus line 8		9	

Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date _____ Signature _____

I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.

Certification by Supporting Person Other than Spouse

Name *Address* *Social Insurance Number*

I hereby certify that the Net Income reported at line 4 above is my true and correct Net Income for the year.

Date _____ Signature _____

I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.

Schedule 4S - Statement of Interest Income

Interest from Canadian Sources Eligible for Interest Income Deduction

Interest from Canada Savings Bonds, Other Bonds, and Trust, Bank or other Deposits (specify)

Eligible Annuity Payments

Total Interest from Canadian Sources Eligible for Interest Income Deduction (1)

Other Interest Income Not Eligible for Interest Income Deduction (2)

Total Interest Income *(Total of amounts (1) and (2) - enter on line 121 on page 1)*

Carrying Charges (specify) *(Enter this amount on line 222 on page 1)* (3)

Calculation of Interest Income Deduction

Total interest from Canadian sources eligible for interest income deduction *(amount (1) above)*

Subtract: Interest on money borrowed to earn income eligible for this deduction

Net amount eligible for interest income deduction (4)

Interest Income Deduction *(Enter $1,000.00 or amount (4), whichever is less, on line 238 on page 2)*

Calculation of Federal Political Contribution Tax Credit

- Complete this section if you contributed to registered political parties or candidates at an election to the House of Commons. Attach the official receipt to your return.

Total Federal Political Contributions (attach receipts)	409	
Allowable credit - 75% of first $100.00 of "Total Federal Political Contributions", credit is		
50% of next $450.00 of "Total Federal Political Contributions", credit is		
33 1/3% of amount of "Total Federal Political Contributions" exceeding $550.00, credit is		
Total Allowable Federal Political Contribution Tax Credit (maximum $500.00) - (Please enter this amount on line 410 on page 2).		

SCHEDULES

T1 – 1984

Schedule 1 — Detailed Tax Calculation (See Guide)

Federal Income Tax

Federal Income Tax on Taxable Income — *Use the "1984 Rates of Federal Income Tax" at bottom.*

Taxable Income from line 260 on page 2 of your return

On the first ____ tax is ____

On remaining ____ tax at ____ % is ____

Total Federal Income Tax on Taxable Income ____

Add: Tax Adjustments (please specify; see "Line 501" in Guide) ____ 501 ____

Total ____

Subtract: Federal Dividend Tax Credit — 22²/₃% of Taxable amount of dividends from taxable Canadian corporations (line 120 on page 1 of your return), not to exceed "Total" above 502 ____

Scientific Research Tax Credit (from form T2114; see "Line 503" in Guide) 503 ____

Total of above credits ____

Basic Federal Tax 505 ____

Subtract: Federal Tax Reductions:

1. For self ($200.00 or the amount of "Basic Federal Tax", whichever is less)
2. For spouse (you may claim your spouse's unused Federal Tax Reduction — see "Line 403" in Guide) 403 ____

Total of above Federal Tax Reductions *(maximum $400.00)*

Subtract: ("Basic Federal Tax" in excess of $6,000.00) × 10%

Net Federal Tax Reductions *(if negative, enter zero)*

Reduced Basic Federal Tax ____

Surtax for individuals not resident in Canada on December 31, 1984

Add 47% of **"Basic Federal Tax"** (line 505 above)

Federal Tax ____

Subtract: Federal Foreign Tax Credit — Make separate calculation for each foreign country

(a) Income Tax or Profits Tax paid to a foreign country 507 ____

(b) Net Foreign Income 508 ____ X "Federal Tax" plus any Dividend Tax Credit and Scientific Research Tax Credit ____ = ____

Net income (line 224)* less any capital losses of other years allowed (line 253) and interest, dividends and capital gains deduction (line 238)

**If you filed a form T581 election, use line 9 from form T581 — if negative, enter nil.*

Deduct (a) or (b) above, whichever is less ____

Federal Tax Payable 406 * ____

Provincial (Territorial) Income Tax

Basic Provincial (Territorial) Income Tax – 45% of **"Basic Federal Tax"** (line 505 above) ____

Subtract: Provincial Foreign Tax Credit from calculation on form T2036 ____

PROVINCIAL (TERRITORIAL) TAX PAYABLE 425 * ____

** Please transfer the amounts of the items indicated by an asterisk (*) to the identically numbered lines on page 4 of the return*

Detailed Provincial (Territorial) Tax Calculations

British Columbia Income Tax *(Applicable to residents of British Columbia on December 31, 1984)*

If you were not a resident of British Columbia on December 31, 1984 or if you had income from a business with a permanent establishment outside British Columbia in 1984, refer to the Guide.

Basic British Columbia Income Tax — 44 % of "Basic Federal Tax" (line 505) (B)

Subtract: Provincial Foreign Tax Credit from calculation on form T2036

Adjusted British Columbia Tax Payable

Add: British Columbia Surtax — 10% of ("Adjusted British Columbia Tax Payable" in excess of $3,500.00)

British Columbia Tax (C)

Add: British Columbia Health Care Maintenance Surtax — 4% of Amount (C)

Subtract: British Columbia Tax Reduction *(only if Taxable Income is $2,980.00 or less)*
Enter the difference between Amount (B) and Amount (A) — if Amount (A) is greater, enter zero.

BRITISH COLUMBIA TAX PAYABLE 425 *

Alberta Income Tax *(Applicable to residents of Alberta on December 31, 1984)*

If you were not a resident of Alberta on December 31, 1984 or if you had income from a business with a permanent establishment outside Alberta in 1984, refer to the Guide.

Basic Alberta Income Tax — 43.5% of "Basic Federal Tax" (line 505)

Subtract: Royalty Tax Rebate applied (from line (H) on form T79)

Alberta Income Tax after rebate (A)

Subtract: Alberta Selective Tax Reduction:

Basic claim 340 00

Subtract ½ of Alberta Income Tax after rebate (Amount (A) above)

Total *(if negative, there is no reduction, enter zero)* (B)

Subtract Amount (A) or Amount (B), whichever is less, as the tax reduction

Reduced Alberta Income Tax

Subtract: Provincial Foreign Tax Credit from calculation on form T2036

ALBERTA TAX PAYABLE 425 *

Saskatchewan Income Tax *(Use form T1C (SASK.) to calculate your Net Saskatchewan Tax Payable.)*

Manitoba Income Tax *(Applicable to residents of Manitoba on December 31, 1984)*

If you were not a resident of Manitoba on December 31, 1984 or if you had income from a business with a permanent establishment outside Manitoba in 1984, refer to the Guide.

Basic Manitoba Income Tax — 54% of "Basic Federal Tax" (line 505)

Add: Manitoba Surtax — 20% of ("Basic Manitoba Income Tax" in excess of $2,640.00)

Adjusted Manitoba Income Tax

Subtract: Provincial Foreign Tax Credit from calculation on form T2036

Manitoba Tax 425 *

Manitoba Tax Reduction

Manitoba Tax from Tax Table in Guide or from line 423

Subtract: $210.00 plus amount on line 403

Subtract: 5% of Taxable Income (line 400)

Net Manitoba Tax Reduction (not to exceed line 423) 424 *

Ontario Income Tax *(Applicable to residents of Ontario on December 31, 1984)*

If you were not a resident of Ontario on December 31, 1984 or if you had income from a business with a permanent establishment outside Ontario in 1984, refer to the Guide.

Basic Ontario Income Tax — 48% of "Basic Federal Tax" (line 505)

Add: Ontario Social Services Maintenance Tax —
("Basic Ontario Income Tax" in excess of $110.80) × 5%

Subtract: Provincial Foreign Tax Credit from calculation on form T2036

Ontario Tax

Subtract: Ontario Tax Reduction — If your Taxable Income is $2,026.00 or less, the reduction is equal to "Ontario Tax". If your Taxable Income is over $2,218.00, the reduction is zero. If your Taxable Income is between $2,026.00 and $2,218.00, the reduction is calculated as:

($2,218.00 minus Taxable Income (from line 260) $) = Divide by 2

ONTARIO TAX PAYABLE 425 *

Refundable Québec Abatement – 16.5% of "Basic Federal Tax" (line 505) 444 *

New Brunswick Income Tax *(Applicable to residents of New Brunswick on December 31, 1984)*

If you were not a resident of New Brunswick on December 31, 1984 or if you had income from a business with a permanent establishment outside New Brunswick in 1984, refer to the Guide.

Basic New Brunswick Income Tax — 58% of "Basic Federal Tax" (line 505)

Subtract: Provincial Foreign Tax Credit from calculation on form T2036

NEW BRUNSWICK TAX PAYABLE 425 *

Nova Scotia Income Tax *(Applicable to residents of Nova Scotia on December 31, 984)*

If you were not a resident of Nova Scotia on December 31, 1984 or if you had income from a business with a permanent establishment outside Nova Scotia in 1984, refer to the Guide.
Note: If your "Federal Tax" ("Basic Federal Tax" less "Federal Tax Reductions") is zero, enter zero at line 423.

Basic Nova Scotia Income Tax — 56.5% of "Basic Federal Tax" (line 505)

Subtract: Provincial Foreign Tax Credit from calculation on form T2036

NOVA SCOTIA TAX PAYABLE 425 *

Prince Edward Island Income Tax *(Applicable to residents of Prince Edward Island on December 31, 1984)*

If you were not a resident of Prince Edward Island on December 31, 1984 or if you had income from a business with a permanent establishment outside Prince Edward Island in 1984, refer to the Guide.

Basic Prince Edward Island Income Tax — 52.5% of "Basic Federal Tax" (line 505)

Subtract: Provincial Foreign Tax Credit from calculation on form T2036

PRINCE EDWARD ISLAND TAX PAYABLE 425 *

Newfoundland Income Tax *(Applicable to residents of Newfoundland on December 31, 1984)*

If you were not a resident of Newfoundland on December 31, 1984 or if you had income from a business with a permanent establishment outside Newfoundland in 1984, refer to the Guide.

Basic Newfoundland Income Tax — 60% of "Basic Federal Tax" (line 505)

Subtract: Provincial Foreign Tax Credit from calculation on form T2036

NEWFOUNDLAND TAX PAYABLE 425 *

Yukon Territory Income Tax *(Applicable to residents of the Yukon Territory on December 31, 1984)*

If you were not a resident of the Yukon Territory on December 31, 1984 or if you had income from a business with a permanent establishment outside the Yukon Territory in 1984, refer to the Guide.

Basic Yukon Territory Income Tax — 45% of "Basic Federal Tax" (line 505)

Subtract: Provincial Foreign Tax Credit from calculation on form T2036

YUKON TERRITORY TAX PAYABLE 425 *

Northwest Territories Income Tax *(Applicable to residents of the Northwest Territories on December 31, 1984)*

If you were not a resident of the Northwest Territories on December 31, 1984 or if you had income from a business with a permanent establishment outside the Northwest Territories in 1984, refer to the Guide

Basic Northwest Territories Income Tax — 43% of "Basic Federal Tax" (line 505)

Subtract: Provincial Foreign Tax Credit from calculation on form T2036

NORTHWEST TERRITORIES TAX PAYABLE 425 *

Schedule 2 — Deductions Transferred from Spouse (See "Line 251" in Guide)

• For use if you are claiming deductions which are transferable from your spouse.

A — Details of Spouse's Income

Eligible dividends from taxable Canadian corporations, eligible interest income and eligible taxable capital gains (see "Line 238" in Guide) 1

Subtract: Interest on money borrowed to earn eligible income 2

3

Pension income eligible for the pension income deduction 4

Old Age Security Pension 5

All other income — please specify

6

Total Income 7

Subtract: Deductions from Total Income (please specify) — *Do not include claims for Personal Exemptions, and any other deductions from Net Income, or Interest on money borrowed to earn eligible income (line 2 above).*

8

Spouse's Net Income 9

Is your spouse filing a 1984 Income Tax return? Yes ☐ No ☐ If "No", attach your spouse's information slips.

B — Calculation of Deductions Transferred

Spouse's Age Exemption — If your spouse was 65 years of age or over in 1984, provide your spouse's date of birth Day Month Year and claim $2,480.00 10

Deduction if your spouse was totally blind at any time in 1984 or was necessarily confined for a substantial period of time each day to a bed or wheelchair throughout:
(a) any 12 month period ending in 1984, or
(b) a period that commenced in 1984 and continued to the end of the year where, in the opinion of a medical practitioner, confinement will likely continue for a period of at least 12 months

CNIB Registration Number, if applicable claim $2,480.00 11

Spouse's Education Deduction — if your spouse was a student in full-time attendance at a designated educational institution in a qualified educational program, claim $50.00 for each month of attendance in 1984 and attach your spouse's completed form T2202 or T2202A 12

Interest, Dividends and Capital Gains Deduction and Pension Income Deduction

Enter amount from line 3 or $1,000.00, whichever is less 13

Enter amount from line 4 or $1,000.00, whichever is less 14

Total of lines 13 and 14 15

Basic Married Exemption enter $3,470.00 16

Subtract: Married Exemption claimed (line 230 on page 2 of your return) — *if not claimed, enter zero* 17

Excess *(line 16 minus line 17)* 18

Claim the amount on line 15 or line 18, whichever is less 19

Total Deductions *(add lines 10, 11, 12 and 19)* 20

Subtract: Spouse's Net Income *(from line 9)*

Note: If your spouse filed a form T581 election for the year, enter at line 21, the amount from line 9 of the form T581 (if negative enter NIL). 21

Less: Spouse's Basic Personal Exemption enter $3,960.00 22

Excess *(line 21 minus line 22) — if line 22 is greater than line 21, enter zero* 23

Deductions Transferred *(line 20 minus line 23)* — Please claim this amount on line 251 on page 2 of your return 24

T1 – 1984

Schedule 3 — Summary of Dispositions of Capital Property in 1984 (See "Line 127" in Guide)

Particulars of Current Year Dispositions (If space below is insufficient, please attach statement.)

Note: Losses arising on the disposal of shares of, or debts owing by, a Canadian-controlled private corporation should not be claimed on this schedule. (See "Line 217" in Guide)

	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (re dispositions)	(5) Gain (or loss) (Col. 2 less Cols. 3 and 4)
Canadian Securities					
Shares — No. of shares / Name of corporation and class of shares					Gain (or loss)
Total Proceeds 512				Net Gain (or loss) 513	
• If any of the above shares are those of a private corporation, check here 514					
Bonds, Debentures, Promissory Notes, etc.					
Face value / Maturity date / Name of Issuer					Gain (or loss)
Total Proceeds 515				Net Gain (or loss) 516	
Other Securities and Properties					
Shares — No. of shares / Name of corporation and class of shares					Gain (or loss)
Total Proceeds 519				Net Gain (or loss) 520	
Real Estate and Depreciable Property — Do not include losses on depreciable property					
Address or legal description					Gain (or loss)
Total Proceeds 521				Net Gain (or loss) 522	
• If (any of) the above property(ies) was (were) acquired before Valuation Day, check here 523					
• If (one of) the above property(ies) was your Principal Residence, check here 524					
Bonds, Debentures, Promissory Notes and Other Properties					
Face value / Maturity date / Name of Issuer					Gain (or loss)
Total Proceeds 527				Net Gain (or loss) 528	
Personal Use Property (full description)					
				Gain only 530	
Listed Personal Property (full description)					

NOTE: *Net Listed Personal Property Losses may only be applied against Listed Personal Property Gains*

Subtract: Unapplied Listed Personal Property Losses from other years

Net Gain only 531

Information Slips — Capital Gains (or losses, where applicable)	*Gains (or losses) from Canadian Securities*	*Other Gains (or losses)*
T3 Supplementaries — "Capital Gains"	Box (F)	Box (F)
T3 Supplementaries — "Insurance Segregated Fund Losses"		Box (P)
T4PS Supplementaries — "Capital Gains (or Losses)"	Box (J)	Box (K)
T5 Supplementaries — "Capital Gains Dividends"	Box (I)	
Cash Bonus Payment Canada Saving Bonds		
Net Gain (or loss) 533	(A)	534 (B)

(A) + (B) –

Capital loss arising from unused Share-Purchase Tax Credit 536

Capital loss arising from unused Scientific Research Tax Credit × 1.47 537

Reserves — *Add:* Amount (if any) of 1983 Reserve (See item H under "Line 127" in Guide) 541

Total of all net gains (or losses) in column (5)

Subtract: Amount (if any) of 1984 Reserve (See item H under "Line 127" in Guide) 542

Total Capital Gain (or loss)

Taxable Capital Gains (Allowable Capital Losses) One-half of the above Total Capital Gain (or loss)

Indexed Security Investment Plan Taxable Capital Gains from form T5 ISIP 544

Total Taxable Capital Gains (Allowable Capital Losses) *(Please enter this amount on line 127 on page 1 of your return. If a loss, the amount to be entered on page 1 of your return must not exceed $2,000.00)*

Schedule 4 — Statement of Investment Income (See "Line 120" and "Line 121" in Guide)

State names of payers in appropriate areas and enclose any information slips received. If space below is insufficient attach statements.

I — Taxable Amount of Dividends from Taxable Canadian Corporations

Include amounts credited through banks, trust companies, brokers and estates.

1. **Dividends Eligible for Interest, Dividends and Capital Gains Deduction** (from Box (H) on T3 slips or Box (B) on T5 slips) — *include only those dividends received from a corporation dealt with at arm's length*

Total dividends eligible for interest, dividends and capital gains deduction *(area IV below)* (A)

2. **Dividends Not Eligible for Interest, Dividends and Capital Gains Deduction** (from Box (I) on T3 slips, Box (F) on T5 slips or Box (F) on T5 ISIP) — *include dividends received from a corporation not dealt with at arm's length*

Total dividends not eligible for interest, dividends and capital gains deduction

Taxable Amount of Dividends from Taxable Canadian Corporations *(Enter this amount on line 120 on page 1 of return)*

II — 1. Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction

Interest from Canada Savings Bonds,
Other Bonds, and Trust, Bank or other Deposits (specify)
Interest from Mortgages, Notes and other Securities *(except interest received from a related person and from a partnership by a partner)*
Eligible Annuity Payments (See item D under "Line 121" in Guide)

Total Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction *(area IV below)* (B)

2. **Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction**

Other Canadian Investment Income (specify)
Interest and Other Investment Income from Foreign Sources

Total Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction

Total Interest and Other Investment Income *(Enter on line 121 on page 1 of your return)*

III — Carrying Charges (See item A under "Line 222" in Guide)

Interest on money borrowed to earn Investment Income eligible for Interest, Dividends and Capital Gains Deduction including carrying charges on Canada Savings Bonds (C)
Interest on money borrowed to earn other Investment Income
Management or Safe Custody Fees
Safety Deposit Box Charges
Accounting Fees
Investment Counsel Fees
Other *(please specify)*

Total Carrying Charges *(Enter this amount as "Other deductions" on line 222 on page 2 of your return)*

IV — Calculation of Interest, Dividends and Capital Gains Deduction (See "Line 238" in Guide)

Total dividends eligible for interest, dividends and capital gains deduction *(amount (A) above)*
Total interest from Canadian sources eligible for interest, dividends and capital gains deduction *(amount (B) above)*
Eligible Taxable Capital Gains — One-half of the Gains included in the amounts on lines 513, 516 and 533 on Schedule 3 — *(for the purpose of this calculation, capital losses should be excluded from these amounts)*
Total of above three amounts (D)
Subtract: Interest on money borrowed to earn income eligible for this deduction (amount (C) above)
Net amount eligible for interest, dividends and capital gains deduction (E)

Interest, Dividends and Capital Gains Deduction *(Enter $1,000.00 or amount (E), whichever is less, on line 238 on page 2 of your return)*

Schedule 5 — Child Care Expenses (See "Line 214" in Guide)

"Child care expenses" are amounts paid for child care services required to enable you or a "supporting person" to earn income from employment, self-employment, training courses, or research or similar work.
A "supporting person" (other than yourself) of an eligible child is someone who resided with you in 1984 and at any time within the first 60 days of 1985 and is (i) a parent of the child; (ii) your spouse; or (iii) an individual claiming the eligible child as a dependant.
Either you or the supporting person but not both (except in some situations where Limitation "C", Area 4 below is applicable) may be eligible for this deduction. See Area 1 below to determine eligibility.

1. **Eligibility**: To be eligible to claim child care expenses you must meet one of following conditions *(check (✓) the applicable box(es) below:)*

☐ (a) there is no supporting person (Complete "Total Payments" in Area 3 and Limitations "A" and "B" in Area 4 below.)

☐ (b) there is a supporting person and your net income (before deducting child care expenses) is **less** than that of a supporting person. (Complete "Total Payments" in Area 3 and Limitations "A" and "B" in Area 4 below.)

☐ (c) there is a supporting person and your net income (before deducting child care expenses) is **greater** than that of a supporting person **and** you incurred child care expenses for a period in which *(check appropriate box):*
- ☐ (i) you were separated and living apart from the supporting person for at least 3 months because of a breakdown in your marriage or similar relationship; or
- ☐ (ii) the supporting person was in full-time attendance at a designated educational institution; or
- ☐ (iii) the supporting person, for a period of at least two weeks, was either infirm (in which case you must attach a certificate from the attending physician stating the duration of the infirmity) or in a prison or similar institution. (If you have checked boxes (i), (ii) or (iii) above, complete "Total Payments" in Area 3 and Limitations "A", "B" and "C" below.)

Complete the following if you have checked either boxes (b) or (c) above.

Supporting person's name	*Social Insurance Number*	*Net income*
		$

2. **Children for whom expenses are claimed**: An "eligible child" is a child born in 1970 or later, or a child born before 1970 who is dependent because of mental or physical infirmity. An "eligible child" may be (i) your child; (ii) your spouse's child; or (iii) a child you have claimed as a dependant.

Name of child	*Date of birth of child (Day, month, year)*	*If born earlier than 1970 state nature of infirmity*	*If expenses relate to stay in boarding school or camp, state number of weeks stay*

3. **Child care expense payments**: Provide details below of the individuals or organizations to whom payments were made. Do **not** include payments made to (i) the father, mother or a supporting person of an eligible child listed in 2. above; (ii) a person claimed as a dependant by you or by a supporting person; or (iii) a relative of you or your spouse born in 1963 or later. ***If payments were made to a boarding school or camp, do not include any amount for lodging in excess of $60.00 per week per child.***

Name	*Address*	*Individual's Social Insurance Number*	*Amount of payment*
		Total Payments	

4. **Limitations on amounts that may be claimed as a deduction**:

Limitation "A" – Enter the amount of your earned income (your total income from employment including tips and gratuities; net self-employed income excluding losses; training allowances; taxable portion of scholarships, bursaries, fellowships and similar awards; and net research grants).

Earned Income

2/3 of the above amount is **Limitation A**

Limitation "B" – $2,000.00 x the number of eligible children listed in 2. above (maximum $8,000.00)

Limitation B

Limitation "C" – Applicable if your Net Income (before deducting child care expenses) is greater than that of the supporting person. *Ensure that Area 1. box (c)(i), (ii) or (iii) is checked.*

$60.00 x the number of eligible children listed in 2. above (maximum $240.00)

Multiply this amount by the number of weeks during 1984 in which you were separated from the supporting person, or the supporting person was in attendance at a designated educational institution, or infirm or in an institution ×

Limitation C

5. **Allowable deduction for child care expenses**

Enter on line (1) the **least** of: "Total Payments" or Limitation "A" or "B" or "C" (1)

Subtract the amount deducted as child care expenses for 1984 by a supporting person to whom Limitation "C" applies (2)

Allowable claim (line (1) minus line (2) – *Enter this amount on line 214 on page 2 of your return.* (3)

T1 – 1984

Schedule 6 — Additional Personal Exemptions (See Guide)

Complete this schedule if you are claiming:

(a) equivalent to married exemption, or

(b) exemption for dependants other than spouse and children.

- Net income of your dependants includes Old Age Security Pension, Guaranteed Income Supplement and Spouse's Allowance, Canada or Québec Pension Plan benefits, Unemployment Insurance benefits, worker's compensation payments and social assistance payments.
- Ensure that the applicable Family Allowance payments in respect of each dependant claimed are reported on line 118 on page 1 of your return.

Equivalent to Married Exemption

Single, divorced, separated or widow(er) and supported a relative in 1984

Note: If you were married and not separated from your spouse you cannot claim the Equivalent to Married Exemption.

If your marital status changed in 1984, please give date of change ☐ ☐ (Day / Month)

Exemption may be claimed for a relative living with you and who was wholly dependent on you, or on you and others. (You may claim here **only** if it has been agreed that no other person will claim for the same dependant or in respect of the same dwelling.) If the address of a dependant differed from yours while attending school, provide the address where the dependant normally resides during the non-school portion of the year.

Did you maintain the dwelling where the dependant resided? Yes ☐ No ☐

Did you reside in the dwelling where the dependant resided? Yes ☐ No ☐

The answer to both of the above questions must be "Yes" to claim this exemption.

If applicable, check ☑ and claim item 1 or 2, and provide "Details of Dependant" below.

☐ 1. Supported relative whose net income in 1984 was not over $490.00 — Claim $3,470.00

☐ 2. Supported relative whose net income in 1984 was over $490.00 but not over $3,960.00

	3,960 00
Subtract: dependant's net income	
Claim	

Details of Dependant:

Name _____ *Relationship to you* _____

Address _____ *Date of birth* _____ (Day / Month / Year)

Exemption for Other Dependants

Resident in Canada

(1.) Parents, Grandparents, Brothers or Sisters (including in-laws)

(2.) Aunts or Uncles (including in-laws)

Provide details below and claim the lesser of the actual amount spent in 1984 in support of each dependant or the allowable maximum determined according to the dependant's age and net income, as follows:

Born in 1967 or later — If net income was not over $2,540.00, maximum claim is $710.00
— If net income was over $2,540.00 but not over $3,960.00 maximum claim is $710.00 **minus one-half** the amount by which the net income exceeds $2,540.00

Born in 1966 or earlier — If net income was not over $2,600.00 maximum claim is $1,360.00
— If net income was over $2,600.00 but not over $3,960.00 maximum claim is $1,360.00 **minus** the amount by which the net income exceeds $2,600.00

If any other person has also contributed to the support of a dependant listed here, the combined amount claimed by you and such other person must not exceed the maximum amount determined as above. No claim may be made here for (a) a dependant born in 1962 or earlier who is not mentally or physically infirm (unless that dependant is a brother or sister in full-time attendance at a school or university) or (b) a dependant in respect of whom you have claimed the equivalent to married exemption.

Dependants: (1) Family or Last Name / Usual First Name / Address	Date of Birth Day Month Year	Relationship to you	*Net income in 1984 $	Amount spent by you in support of dependant $	If born in 1962 or earlier state nature of infirmity or state school attended	
(2) Family or Last Name / Usual First Name / Address						

*Includes Old Age Security and Guaranteed Income Supplement for dependants born in 1919 or earlier. If not received, state reason:

Total of Additional Personal Exemptions *(Please enter this amount on line 233 on page 2 of your return)*

T1 – 1984

Schedule 7 – Statement of Real Estate Rentals (See "Line 126" in Guide)

For the period _____ to _____

If space below is insufficient please attach a statement.

Gross Rents

Address of Property	Number of Rental Units	

Other Related Income: _____

Rental Income *(Please enter this amount on line 160 on page 1 of your return)* _____

Expenses

Property Taxes		
Maintenance and Repairs		
Interest		
Insurance		
Light, Heat and Water		
Advertising		
Other – please specify		
Total Expenses		
Subtract: Portion applicable to personal residence		
Expenses *(Subtract from 'Rental Income')*		
Net Income before Capital Cost Allowance		
Subtract: Capital Cost Allowance*		
Net Income from Real Estate Rentals *(Please enter this amount on line 126 on page 1 of your return)***		

*A loss may normally not be created nor increased by Capital Cost Allowance.
Do not claim Capital Cost Allowance for any property, or the portion thereof, in which you reside.

**If a partnership or if you own the property jointly, enter only your share on line 126 on page 1 of your return.

Schedule 8 – Capital Cost Allowance (Depreciation) (See Guide)

If space below is insufficient please attach a statement.

A farmer or fisherman may in certain circumstances claim Capital Cost Allowance (Depreciation) by a special "straight line" method. Full details are contained in the 1984 income tax guides for farmers and fishermen.

A person not using the "straight line" method, should complete the schedule below in accordance with the following notes:

(a) Assets must be grouped into classes and the allowance is based on the cost of all assets in the class, less the amounts allowed in previous years as Capital Cost Allowance on the assets. Use a separate line for each prescribed class of property.

(b) Do not include the cost of land in column (3).

(c) The amount to be included in column (4) in respect of any asset disposed of should not exceed the 'Capital Cost' of the asset. If proceeds of disposition of a depreciable property exceed the greater of the capital cost of the property and its fair market value on December 31, 1971, this excess must be shown on Schedule 3.

(d) For information concerning the application of terminal losses, refer to the item entitled "Capital Cost Allowance" in the Guide.

(e) Please attach statements giving details of the amounts entered in columns (3) and (4) including the kind of asset and the cost or proceeds of disposal, as the case may be.

(f) Please enter in column (8) the rate you wish to use, not exceeding the maximum rate prescribed, and apply that rate to the amount in column (7). The maximum rate need not be claimed if it is not to your advantage to do so.

(1) Class No.	(2) Undepreciated Capital Cost at Beginning of 1984 (Col. (10) of 1983 schedule)	(3) Cost of Additions during 1984	(4) Proceeds of Disposal during 1984 (see note (c) above)	(5) Col. (2) plus Col. (3) less Col. (4)	(6) Deduct ½ of the amount, if any, by which Col (3) exceeds Col (4) If Col (4) exceeds Col (3), enter NIL	(7) Col. (5) minus Col (6)	(8) Rate %	(9) Capital Cost Allowance for 1984 (Col. (8) x Col. (7))	(10) Undepreciated Capital Cost at End of 1984 (Col. (5) minus Col (9))
							Total		

If claiming Capital Cost Allowance on classes 31 and 32, enter the Certificate Number from form CMHC 1925. _____

Schedule 9 — Medical Expenses — Attach receipts (See "Line 242" in Guide). If space is insufficient, attach a statement

Period covered by claim From 198 To 198

Date of payment Day	Month	Year	Name of patient	Payment made to	Description of medical expense	Amount paid

Premiums paid to non-government medical or hospital care plans for the period ending in 1984 — receipts are not required to be filed

Name of plan | Total amount of premiums paid

Total Medical Expenses *(Enter this amount on line 241 on page 2 of your return and calculate the allowable portion.)*

If the patient was other than a dependant who is included in your claim for personal exemptions provide the following details concerning that person:

Name | *Relationship to you*

Address | *Net Income in 1984*

Schedule 10 — Child Tax Credit (See "Line 450" in Guide)

- Only the individual *(usually the mother)* eligible for Family Allowances for an eligible child may claim this credit.
- If a person (other than your spouse) is considered to be a "supporting person" of an eligible child, enter that person's Net Income at line 4 below. See "Line 450" in Guide for the definition of "supporting person".
- Your spouse and/or a "supporting person" must complete and sign the appropriate certification below if you resided together at the end of 1984.

Number of Eligible Children (from Box (F) on TFA1 slip) — *attach copy of TFA1 slip* 545 X $367.00 1

Calculation of Income in Excess of the Base Amount

- Net Income is the amount shown at line 224 of the return. If Net Income appears as a negative amount, enter zero on the corresponding line below.

My Net Income		2	
My spouse's Net Income	547	3	
Other supporting person's Net Income	548	4	
Add lines 2, 3 and 4		5	
Subtract: Base Amount		6	26,330 00
Income in excess of Base Amount *(If negative, enter zero)*		7	

Enter: 5% of line 7 8

Child Tax Credit *(Enter this amount on line 450 on page 4 of your return — if negative, enter zero)* line 1 minus line 8 9

Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date | Signature

I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.

Certification by Supporting Person Other than Spouse

Name | *Address* | *Social Insurance Number*

I hereby certify that the Net Income reported at line 4 above is my true and correct Net Income for the year.

Date | Signature

I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.

Investment Income Choices – Methods of Reporting Interest

Any of the methods described below can be used to report your interest. You can have a different reporting method for different investments, providing the method used for each is followed consistently from year to year. You can change your method of reporting but only under the conditions explained below.

Cash method: Interest is reported in the year received. That is, when a coupon is cashed, the interest cheque is received, or interest is credited to your bank account. You will usually get an information slip for the interest received, but you must report it even if no slip is received.

Investment contracts: Special rules apply to investments (such as compound-interest bonds) that do not pay all interest earned at periodic intervals of less than three years and for which you have not included the interest in income more frequently than that (see the "Receivable" and "Annual accrual" methods below). All interest earned from such investments, which are called "investment contracts", must be reported periodically on the "third anniversaries" of the contract. "Third anniversary" means the third December 31 following the end of the year in which the contract was originally issued and each third December 31 thereafter. If, after the end of 1981 you acquired an investment contract issued in 1981 (or 1978, 1975, etc.) and owned it on December 31, 1984, you must report on your 1984 return all interest earned from the date you acquired it to the end of 1984.

Investment contracts acquired before 1982 are "deemed" to have been issued on December 31, 1984. Therefore, the third anniversaries of such contracts will begin on December 31, 1987.

Note: Certain "locked in" contracts acquired before November 13, 1981 are exempted from these rules. For more information contact your District Taxation Office.

Receivable method: Interest is reported in the year it becomes receivable (i.e. you are entitled to payment, as when a coupon matures) rather than in the year in which payment is received. In all other respects the tax treatment is the same as the "Cash method" described above.

Annual accrual method: Interest is reported in the year it is earned, regardless of when it becomes receivable or is received. For example, the income from a compound-interest bond is reported each year as it accumulates even though it will not be received until the bond is cashed. List the interest from each investment separately on Schedule 4 (attach a list if you need more room) and clearly identify the source. Keep a copy for your records so you can reconcile the amount to be reported from information slips (such as form T600) in later years. **Canada Savings Bond holders will find a form on the reverse of this page to help them in reporting bond interest.**

Changing your method: One can change from the cash or receivable method to the annual accrual method. Once the annual accrual method has been adopted you cannot change to any other method for that investment. Report all interest earned on the investment to the end of the year of change, except interest you have already reported in a prior year. (See the information on the reverse of this page for reporting Canada Savings Bond interest.)

Please refer to Interpretation Bulletin IT-396R "Interest Income" for further details.

CUT ALONG LINE

Compound Interest Canada Savings Bonds (CSB) Annual Accrual Form

This form shows interest from Compound Interest CSBs when using or converting to Annual Accrual Method (see reverse). Divide Face Value by 100 in col. (B). Multiply result by col. (C), (D) (E) or (F). **For all series after 1980**, use col. (C) if you have been using this method **or** (E) if converting to this method. **For series 1977-80**, depending on your treatment of Bonus Interest, use (C) or (D) if you have been using this method **or** (E) or (F) if converting. Figures are based on Bond Year (Nov. 1-Oct. 31) accrual. If using the Calendar Year accrual, obtain Bank of Canada CSB tables S92A or 65B/85 (Series 1977-80) from your financial institution.

**Amounts are exact for $100 denominations. For others, slight rounding differences may occur*						Record of total interest declared		
(A) Series *Year-Series Number*	(B) Face Value *Divide by 100*	(C) 1984 Actual interest including bonus element (if any)*	(D) 1984 Original (net) interest excluding bonus element*	(E) Actual interest (including bonus, if any) period from date of issue to November 1, 1984*	(F) Original (net) interest (excl bonus) period from date of issue to Nov. 1, 1984*	(G) All interest reported in prior years on this issue	(H) Interest in current year	(I) Interest declared to date (col. (G) plus col. (H))
1977-32	$ ÷ 100	× 21.50 =	× 12.99 =	× 118.50 =	× 71.77 =			
1978-33	$ ÷ 100	× 20.43 =	× 13.73 =	× 107.06 =	× 66.79 =			
1979-34	$ ÷ 100	× 18.55 =	× 15.14	× 89.52 =	× 62.89 =			
1980-35	$ 100	× 16.47 =	× 14.17	× 69.61 =	× 49.09 =			
1981-36	$ ÷ 100	× 14.05 =	N/A	× 47.89 =	N/A			
1982-37	$ ÷ 100	× 10.83 =	N/A	× 22.83 =	N/A			
1983-38	$ ÷ 100	× 9.67 =	N/A	× 9.67 =	N/A			
Total								

Please consider the inclusion of a copy of this form with my income tax return as an election to report the interest on the bonds so listed by the annual accrual method in accordance with subsection 12(8) of the Income tax Act.

Social Insurance Number | Date | Signature

Compound Interest Canada Savings Bonds (CSB) Annual Accrual Form

This form shows interest from Compound Interest CSBs when using or converting to Annual Accrual Method (see reverse). Divide Face Value by 100 in col. (B). Multiply result by col. (C), (D) (E) or (F). **For all series after 1980**, use col. (C) if you have been using this method **or** (E) if converting to this method. **For series 1977-80**, depending on your treatment of Bonus Interest, use (C) or (D) if you have been using this method **or** (E) or (F) if converting. Figures are based on Bond Year (Nov. 1-Oct. 31) accrual. If using the Calendar Year accrual, obtain Bank of Canada CSB tables S92A or 65B/85 (Series 1977-80) from your financial institution.

Amounts are exact for $100 denominations. For others, slight rounding differences may occur						Record of total interest declared		
(A) Series *Year-Series Number*	(B) Face Value *Divide by 100*	(C) 1984 Actual interest including bonus element (if any)*	(D) 1984 Original (net) interest excluding bonus element*	(E) Actual interest (including bonus, if any) period from date of issue to November 1, 1984*	(F) Original (net) interest (excl bonus) period from date of issue to Nov. 1, 1984*	(G) All interest reported in prior years on this issue	(H) Interest in current year	(I) Interest declared to date (col. (G) plus col. (H))
1977-32	$ ÷ 100	× 21.50 =	× 12.99 =	× 118.50 =	× 71.77 =			
1978-33	$ ÷ 100	× 20.43 =	× 13.73 =	× 107.06 =	× 66.79			
1979-34	$ ÷ 100	× 18.55 =	× 15.14 =	× 89.52 =	× 62.89			
1980-35	$ ÷ 100	× 16.47 =	× 14.17 =	× 69.61 =	× 49.09 =			
1981-36	$ ÷ 100	× 14.05 =	N/A	× 47.89 =	N/A			
1982-37	$ 100	× 10.83 =	N/A	× 22.83 =	N/A			
1983-38	$ ÷ 100	× 9.67	N/A	× 9.67	N/A			
Total								

Please consider the inclusion of a copy of this form with my income tax return as an election to report the interest on the bonds so listed by the annual accrual method in accordance with subsection 12(8) of the Income tax Act.

Social Insurance Number | Date | Signature

CUT ALONG LINE

Investment Income Choices – Methods of Reporting Interest

Any of the methods described below can be used to report your interest. You can have a different reporting method for different investments, providing the method used for each is followed consistently from year to year. You can change your method of reporting but only under the conditions explained below.

Cash method: Interest is reported in the year received. That is, when a coupon is cashed, the interest cheque is received, or interest is credited to your bank account. You will usually get an information slip for the interest received, but you must report it even if no slip is received.

Investment contracts: Special rules apply to investments (such as compound-interest bonds) that do not pay all interest earned at periodic intervals of less than three years and for which you have not included the interest in income more frequently than that (see the "Receivable" and "Annual accrual" methods below). All interest earned from such investments, which are called "investment contracts", must be reported periodically on the "third anniversaries" of the contract. "Third anniversary" means the third December 31 following the end of the year in which the contract was originally issued and each third December 31 thereafter. If, after the end of 1981 you acquired an investment contract issued in 1981 (or 1978, 1975, etc.) and owned it on December 31, 1984, you must report on your 1984 return all interest earned from the date you acquired it to the end of 1984.

Investment contracts acquired before 1982 are "deemed" to have been issued on December 31, 1984. Therefore, the third anniversaries of such contracts will begin on December 31, 1987.

Note: Certain "locked in" contracts acquired before November 13, 1981 are exempted from these rules. For more information contact your District Taxation Office.

Receivable method: Interest is reported in the year it becomes receivable (i.e. you are entitled to payment, as when a coupon matures) rather than in the year in which payment is received. In all other respects the tax treatment is the same as the "Cash method" described above.

Annual accrual method: Interest is reported in the year it is earned, regardless of when it becomes receivable or is received. For example, the income from a compound-interest bond is reported each year as it accumulates even though it will not be received until the bond is cashed. List the interest from each investment separately on Schedule 4 (attach a list if you need more room) and clearly identify the source. Keep a copy for your records so you can reconcile the amount to be reported from information slips (such as form T600) in later years. **Canada Savings Bond holders will find a form on the reverse of this page to help them in reporting bond interest.**

Changing your method: One can change from the cash or receivable method to the annual accrual method. Once the annual accrual method has been adopted you cannot change to any other method for that investment. Report all interest earned on the investment to the end of the year of change, except interest you have already reported in a prior year. (See the information on the reverse of this page for reporting Canada Savings Bond interest.)

Please refer to Interpretation Bulletin IT-396R "Interest Income" for further details.

Schedule 1 — Detailed Tax Calculation (See Guide)

Federal Income Tax

Federal Income Tax on Taxable Income — *Use the "1984 Rates of Federal Income Tax" at bottom.*

Taxable Income from line 260 on page 2 of your return

On the first ____ tax is ____

On remaining ____ tax at ____ % is ____

Total Federal Income Tax on Taxable Income ____

Add: Tax Adjustments (please specify; see "Line 501" in Guide) ____ 501 ____

Total ____

Subtract: Federal Dividend Tax Credit — 22⅔% of Taxable amount of dividends from taxable Canadian corporations (line 120 on page 1 of your return), not to exceed "Total" above 502 ____

Scientific Research Tax Credit (from form T2114; see "Line 503" in Guide) 503 ____

Total of above credits ____

Basic Federal Tax 505 ____

Subtract: Federal Tax Reductions:

1. For self ($200.00 or the amount of "Basic Federal Tax", whichever is less) ____
2. For spouse (you may claim your spouse's unused Federal Tax Reduction — see "Line 403" in Guide) 403 ____

Total of above Federal Tax Reductions *(maximum $400.00)* ____

Subtract: ("Basic Federal Tax" in excess of $6,000.00) × 10% ____

Net Federal Tax Reductions *(if negative, enter zero)* ____

Reduced Basic Federal Tax ____

Surtax for individuals not resident in Canada on December 31, 1984

Add 47% of **"Basic Federal Tax"** (line 505 above) ____

Federal Tax ____

Subtract: Federal Foreign Tax Credit — Make separate calculation for each foreign country.

(a) Income Tax or Profits Tax paid to a foreign country 507 ____

(b) Net Foreign Income 508 ____ × "Federal Tax" plus any Dividend Tax Credit and Scientific Research Tax Credit ____ ÷ ____

Net income (line 224)* less any capital losses of other years allowed (line 253) and interest, dividends and capital gains deduction (line 238)

**If you filed a form T581 election, use line 9 from form T581 — if negative, enter nil*

Deduct (a) or (b) above, whichever is less ____

Federal Tax Payable 406 * ____

Provincial (Territorial) Income Tax

Basic Provincial (Territorial) Income Tax – 45% of **"Basic Federal Tax"** (line 505 above) ____

Subtract: Provincial Foreign Tax Credit from calculation on form T2036 ____

PROVINCIAL (TERRITORIAL) TAX PAYABLE 425 * ____

* ***Please transfer the amounts of the items indicated by an asterisk (*) to the identically numbered lines on page 4 of the return.***

Schedule 2 — Deductions Transferred from Spouse (See "Line 251" in Guide)

• For use if you are claiming deductions which are transferable from your spouse.

A — Details of Spouse's Income

Eligible dividends from taxable Canadian corporations, eligible interest income and eligible taxable capital gains (see "Line 238" in Guide) 1

Subtract: Interest on money borrowed to earn eligible income 2

3

Pension income eligible for the pension income deduction 4

Old Age Security Pension 5

All other income — please specify

6

Total Income 7

Subtract: Deductions from Total Income (please specify) — *Do not include claims for Personal Exemptions, and any other deductions from Net Income, or Interest on money borrowed to earn eligible income (line 2 above).*

8

Spouse's Net Income 9

Is your spouse filing a 1984 Income Tax return? Yes ☐ No ☐ If "No", attach your spouse's information slips.

B — Calculation of Deductions Transferred

Spouse's Age Exemption — If your spouse was 65 years of age or over in 1984, provide your spouse's date of birth Day Month Year and claim $2,480.00 10

Deduction if your spouse was totally blind at any time in 1984 or was necessarily confined for a substantial period of time each day to a bed or wheelchair throughout:
(a) any 12 month period ending in 1984, or
(b) a period that commenced in 1984 and continued to the end of the year where, in the opinion of a medical practitioner, confinement will likely continue for a period of at least 12 months

CNIB Registration Number, if applicable claim $2,480.00 11

Spouse's Education Deduction — if your spouse was a student in full-time attendance at a designated educational institution in a qualified educational program, claim $50.00 for each month of attendance in 1984 and attach your spouse's completed form T2202 or T2202A 12

Interest, Dividends and Capital Gains Deduction and Pension Income Deduction

Enter amount from line 3 or $1,000.00, whichever is less 13

Enter amount from line 4 or $1,000.00, whichever is less 14

Total of lines 13 and 14 15

Basic Married Exemption enter $3,470.00 16

Subtract: Married Exemption claimed (line 230 on page 2 of your return) — *if not claimed, enter zero* 17

Excess *(line 16 minus line 17)* 18

Claim the amount on line 15 or line 18, whichever is less 19

Total Deductions *(add lines 10, 11, 12 and 19)* 20

Subtract: Spouse's Net Income *(from line 9)*

Note: If your spouse filed a form T581 election for the year, enter at line 21, the amount from line 9 of the form T581 (if negative enter NIL). 21

Less: Spouse's Basic Personal Exemption enter $3,960.00 22

Excess *(line 21 minus line 22) — if line 22 is greater than line 21, enter zero* 23

Deductions Transferred *(line 20 minus line 23)* — Please claim this amount on line 251 on page 2 of your return 24

Schedule 3 — Summary of Dispositions of Capital Property in 1984 (See "Line 127" in Guide)

Particulars of Current Year Dispositions (If space below is insufficient, please attach statement.)

Note: Losses arising on the disposal of shares of, or debts owing by, a Canadian-controlled private corporation should not be claimed on this schedule. (See "Line 217" in Guide)	*(1) Year of acquisition*	*(2) Proceeds of disposition*	*(3) Adjusted cost base*	*(4) Outlays and expenses (re dispositions)*	*(5) Gain (or loss) (Col. 2 less Cols. 3 and 4)*
Canadian Securities					
Shares — *No. of shares* / *Name of corporation and class of shares*					*Gain (or loss)*
Total Proceeds 512				Net Gain (or loss) 513	
• If any of the above shares are those of a private corporation, check here 514					
Bonds, Debentures, Promissory Notes, etc.					
Face value / *Maturity date* / *Name of Issuer*					*Gain (or loss)*
Total Proceeds 515				Net Gain (or loss) 516	
Other Securities and Properties					
Shares — *No. of shares* / *Name of corporation and class of shares*					*Gain (or loss)*
Total Proceeds 519				Net Gain (or loss) 520	
Real Estate and Depreciable Property — Do not include losses on depreciable property					
Address or legal description					*Gain (or loss)*
Total Proceeds 521				Net Gain (or loss) 522	
• If (any of) the above property(ies) was (were) acquired before Valuation Day, check here 523					
• If (one of) the above property(ies) was your Principal Residence, check here 524					
Bonds, Debentures, Promissory Notes and Other Properties					
Face value / *Maturity date* / *Name of Issuer*					*Gain (or loss)*
Total Proceeds 527				Net Gain (or loss) 528	
Personal Use Property (full description)					
				Gain only 530	
Listed Personal Property (full description)					
NOTE: *Net Listed Personal Property Losses may only be applied against Listed Personal Property Gains*				Subtract: Unapplied Listed Personal Property Losses from other years — Net Gain only 531	

Information Slips — Capital Gains (or losses, where applicable)	*Gains (or losses) from Canadian Securities*	*Other Gains (or losses)*
T3 Supplementaries — "Capital Gains"	Box (F)	Box (F)
T3 Supplementaries — "Insurance Segregated Fund Losses"		Box (P)
T4PS Supplementaries — "Capital Gains (or Losses)"	Box (J)	Box (K)
T5 Supplementaries — "Capital Gains Dividends"	Box (I)	
Cash Bonus Payment Canada Saving Bonds		
Net Gain (or loss) 533	(A)	534 (B)

(A)+(B)=

Capital loss arising from unused Share-Purchase Tax Credit		536 ( )
Capital loss arising from unused Scientific Research Tax Credit	× 1.47	537 ( )
Reserves — *Add:* Amount (if any) of 1983 Reserve (See item H under "Line 127" in Guide)		541

Total of all net gains (or losses) in column (5)

Subtract: Amount (if any) of 1984 Reserve (See item H under "Line 127" in Guide) 542

Total Capital Gain (or loss)

Taxable Capital Gains (Allowable Capital Losses) One-half of the above 'Total Capital Gain (or loss)'

Indexed Security Investment Plan Taxable Capital Gains from form T5 ISIP 544

Total Taxable Capital Gains (Allowable Capital Losses) *(Please enter this amount on line 127 on page 1 of your return. If a loss, the amount to be entered on page 1 of your return must not exceed $2,000.00)*

Schedule 4 — Statement of Investment Income (See "Line 120" and "Line 121" in Guide)

State names of payers in appropriate areas and enclose any information slips received. If space below is insufficient attach statements.

I — Taxable Amount of Dividends from Taxable Canadian Corporations

Include amounts credited through banks, trust companies, brokers and estates.

1. **Dividends Eligible for Interest, Dividends and Capital Gains Deduction** (from Box (H) on T3 slips or Box (B) on T5 slips) — *include only those dividends received from a corporation dealt with at arm's length*

Total dividends eligible for interest, dividends and capital gains deduction *(area IV below)* (A)

2. **Dividends Not Eligible for Interest, Dividends and Capital Gains Deduction** (from Box (I) on T3 slips, Box (F) on T5 slips or Box (F) on T5 ISIP) — *include dividends received from a corporation not dealt with at arm's length*

Total dividends not eligible for interest, dividends and capital gains deduction

Taxable Amount of Dividends from Taxable Canadian Corporations *(Enter this amount on line 120 on page 1 of return)*

II — 1. Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction

Interest from Canada Savings Bonds,
Other Bonds, and Trust, Bank or
other Deposits (specify)
Interest from Mortgages, Notes and other
Securities *(except interest received from a related person and from a partnership by a partner)*
Eligible Annuity Payments (See item D under "Line 121" in Guide)

Total Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction *(area IV below)* (B)

2. **Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction**

Other Canadian Investment Income (specify)
Interest and Other Investment
Income from Foreign Sources

Total Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction

Total Interest and Other Investment Income *(Enter on line 121 on page 1 of your return)*

III — Carrying Charges (See item A under "Line 222" in Guide)

Interest on money borrowed to earn Investment Income eligible for Interest, Dividends and Capital Gains Deduction including carrying charges on Canada Savings Bonds (C)
Interest on money borrowed to earn other Investment Income
Management or Safe Custody Fees
Safety Deposit Box Charges
Accounting Fees
Investment Counsel Fees
Other *(please specify)*

Total Carrying Charges *(Enter this amount as "Other deductions" on line 222 on page 2 of your return)*

IV — Calculation of Interest, Dividends and Capital Gains Deduction (See "Line 238" in Guide)

Total dividends eligible for interest, dividends and capital gains deduction *(amount (A) above)*
Total interest from Canadian sources eligible for interest, dividends and capital gains deduction *(amount (B) above)*
Eligible Taxable Capital Gains — One-half of the Gains included in the amounts on lines 513, 516 and 533 on Schedule 3 — *(for the purpose of this calculation, capital losses should be excluded from these amounts)*
Total of above three amounts (D)
Subtract: Interest on money borrowed to earn income eligible for this deduction (amount (C) above)
Net amount eligible for interest, dividends and capital gains deduction (E)

Interest, Dividends and Capital Gains Deduction *(Enter $1,000.00 or amount (E), whichever is less, on line 238 on page 2 of your return)*

Schedule 5 — Child Care Expenses (See "Line 214" in Guide)

"Child care expenses" are amounts paid for child care services required to enable you or a "supporting person" to earn income from employment, self-employment, training courses, or research or similar work.
A "supporting person" (other than yourself) of an eligible child is someone who resided with you in 1984 and at any time within the first 60 days of 1985 and is (i) a parent of the child; (ii) your spouse; or (iii) an individual claiming the eligible child as a dependant. Either you or the supporting person but not both (except in some situations where Limitation "C", Area 4 below is applicable) may be eligible for this deduction. See Area 1 below to determine eligibility.

1. **Eligibility**: To be eligible to claim child care expenses you must meet one of following conditions *(check (✓) the applicable box(es) below:)*

☐ (a) there is no supporting person (Complete "Total Payments" in Area 3 and Limitations "A" and "B" in Area 4 below.)

☐ (b) there is a supporting person and your net income (before deducting child care expenses) is **less** than that of a supporting person. (Complete "Total Payments" in Area 3 and Limitations "A" and "B" in Area 4 below.)

☐ (c) there is a supporting person and your net income (before deducting child care expenses) is **greater** than that of a supporting person **and** you incurred child care expenses for a period in which *(check appropriate box):*

- ☐ (i) you were separated and living apart from the supporting person for at least 3 months because of a breakdown in your marriage or similar relationship; or
- ☐ (ii) the supporting person was in full-time attendance at a designated educational institution; or
- ☐ (iii) the supporting person, for a period of at least two weeks, was either infirm (in which case you must attach a certificate from the attending physician stating the duration of the infirmity) or in a prison or similar institution. (If you have checked boxes (i), (ii) or (iii) above, complete "Total Payments" in Area 3 and Limitations "A", "B" and "C" below.)

Complete the following if you have checked either boxes (b) or (c) above.

Supporting person's name	*Social Insurance Number*	*Net income*
		$

2. **Children for whom expenses are claimed**: An "eligible child" is a child born in 1970 or later, or a child born before 1970 who is dependent because of mental or physical infirmity. An "eligible child" may be (i) your child; (ii) your spouse's child; or (iii) a child you have claimed as a dependant.

Name of child	*Date of birth of child (Day, month, year)*	*If born earlier than 1970 state nature of infirmity*	*If expenses relate to stay in boarding school or camp, state number of weeks stay*

3. **Child care expense payments**: Provide details below of the individuals or organizations to whom payments were made. Do **not** include payments made to (i) the father, mother or a supporting person of an eligible child listed in 2. above; (ii) a person claimed as a dependant by you or by a supporting person; or (iii) a relative of you or your spouse born in 1963 or later. ***If payments were made to a boarding school or camp, do not include any amount for lodging in excess of $60.00 per week per child.***

Name	*Address*	*Individual's Social Insurance Number*	*Amount of payment*
		Total Payments	

4. **Limitations on amounts that may be claimed as a deduction**:

Limitation "A" – Enter the amount of your earned income (your total income from employment including tips and gratuities; net self-employed income excluding losses; training allowances; taxable portion of scholarships, bursaries, fellowships and similar awards; and net research grants).

Earned Income

2/3 of the above amount is **Limitation A**

Limitation "B" – $2,000.00 x the number of eligible children listed in 2. above (maximum $8,000.00)

Limitation B

Limitation "C" – Applicable if your Net Income (before deducting child care expenses) is greater than that of the supporting person. *Ensure that Area 1. box (c)(i), (ii) or (iii) is checked.*

$60.00 x the number of eligible children listed in 2. above (maximum $240.00)

Multiply this amount by the number of weeks during 1984 in which you were separated from the supporting person, or the supporting person was in attendance at a designated educational institution, or infirm or in an institution ×

Limitation C

5. **Allowable deduction for child care expenses**

Enter on line (1) the **least** of: "Total Payments" or Limitation "A" or "B" or "C" (1)

Subtract the amount deducted as child care expenses for 1984 by a supporting person to whom Limitation "C" applies (2)

Allowable claim (line (1) minus line (2) - *Enter this amount on line 214 on page 2 of your return* (3)

T1 – 1984

Schedule 6 — Additional Personal Exemptions (See Guide)

Complete this schedule if you are claiming:

(a) equivalent to married exemption, or

(b) exemption for dependants other than spouse and children.

- Net income of your dependants includes Old Age Security Pension, Guaranteed Income Supplement and Spouse's Allowance, Canada or Québec Pension Plan benefits, Unemployment Insurance benefits, worker's compensation payments and social assistance payments.
- Ensure that the applicable Family Allowance payments in respect of each dependant claimed are reported on line 118 on page 1 of your return.

Equivalent to Married Exemption

Single, divorced, separated or widow(er) and supported a relative in 1984

Note: If you were married and not separated from your spouse you cannot claim the Equivalent to Married Exemption.

If your marital status changed in 1984, please give date of change ☐☐ *Day* ☐☐☐ *Month*

Exemption may be claimed for a relative living with you and who was wholly dependent on you, or on you and others. (You may claim here **only** if it has been agreed that no other person will claim for the same dependant or in respect of the same dwelling.) If the address of a dependant differed from yours while attending school, provide the address where the dependant normally resides during the non-school portion of the year.

Did you maintain the dwelling where the dependant resided? Yes ☐ No ☐

Did you reside in the dwelling where the dependant resided? Yes ☐ No ☐

The answer to both of the above questions must be "Yes" to claim this exemption.

If applicable, check ☑ and claim item 1 or 2, and provide "Details of Dependant" below.

☐ 1. Supported relative whose net income in 1984 was not over $490.00 — Claim $3,470.00

☐ 2. Supported relative whose net income in 1984 was over $490.00 but not over $3,960.00

	3,960 00
Subtract: dependant's net income	
Claim	

Details of Dependant:

Name _____ *Relationship to you* _____

Address _____ *Date of birth* ☐☐ *Day* ☐☐ *Month* ☐☐ *Year*

Exemption for Other Dependants

Resident in Canada

(1.) Parents, Grandparents, Brothers or Sisters (including in-laws)

(2.) Aunts or Uncles (including in-laws)

Provide details below and claim the lesser of the actual amount spent in 1984 in support of each dependant or the allowable maximum determined according to the dependant's age and net income, as follows:

Born in 1967 or later — If net income was not over $2,540.00, maximum claim is $710.00

— If net income was over $2,540.00 but not over $3,960.00 maximum claim is $710.00 **minus one-half** the amount by which the net income exceeds $2,540.00

Born in 1966 or earlier — If net income was not over $2,600.00 maximum claim is $1,360.00

— If net income was over $2,600.00 but not over $3,960.00 maximum claim is $1,360.00 **minus** the amount by which the net income exceeds $2,600.00

If any other person has also contributed to the support of a dependant listed here, the combined amount claimed by you and such other person must not exceed the maximum amount determined as above. No claim may be made here for (a) a dependant born in 1962 or earlier who is not mentally or physically infirm (unless that dependant is a brother or sister in full-time attendance at a school or university) or (b) a dependant in respect of whom you have claimed the equivalent to married exemption.

Dependants: (1) Family or Last Name / Usual First Name / Address	*Date of Birth* Day Month Year	*Relationship to you*	**Net income in 1984* $	*Amount spent by you in support of dependant* $	*If born in 1962 or earlier state nature of infirmity or state school attended*	
(2) Family or Last Name / Usual First Name / Address						

*Includes Old Age Security and Guaranteed Income Supplement for dependants born in 1919 or earlier. If not received, state reason:

Total of Additional Personal Exemptions *(Please enter this amount on line 233 on page 2 of your return)*

Schedule 7 – Statement of Real Estate Rentals (See "Line 126" in Guide)

For the period _____ to _____

If space below is insufficient please attach a statement.

Gross Rents

Address of Property	Number of Rental Units	

Other Related Income: _____

Rental Income *(Please enter this amount on line 160 on page 1 of your return)*

Expenses

Property Taxes		
Maintenance and Repairs		
Interest		
Insurance		
Light, Heat and Water		
Advertising		
Other – please specify		
Total Expenses		
Subtract: Portion applicable to personal residence		
Expenses *(Subtract from 'Rental Income')*		
Net Income before Capital Cost Allowance		
Subtract: Capital Cost Allowance*		
Net Income from Real Estate Rentals *(Please enter this amount on line 126 on page 1 of your return)***		

*A loss may normally not be created nor increased by Capital Cost Allowance.
Do not claim Capital Cost Allowance for any property, or the portion thereof, in which you reside.

**If a partnership or if you own the property jointly, enter only your share on line 126 on page 1 of your return.

Schedule 8 – Capital Cost Allowance (Depreciation) (See Guide)

If space below is insufficient please attach a statement.

A farmer or fisherman may in certain circumstances claim Capital Cost Allowance (Depreciation) by a special "straight line" method. Full details are contained in the 1984 income tax guides for farmers and fishermen.

A person not using the "straight line" method, should complete the schedule below in accordance with the following notes:

(a) Assets must be grouped into classes and the allowance is based on the cost of all assets in the class, less the amounts allowed in previous years as Capital Cost Allowance on the assets. Use a separate line for each prescribed class of property.

(b) Do not include the cost of land in column (3).

(c) The amount to be included in column (4) in respect of any asset disposed of should not exceed the 'Capital Cost' of the asset. If proceeds of disposition of a depreciable property exceed the greater of the capital cost of the property and its fair market value on December 31, 1971, this excess must be shown on Schedule 3.

(d) For information concerning the application of terminal losses, refer to the item entitled "Capital Cost Allowance" in the Guide.

(e) Please attach statements giving details of the amounts entered in columns (3) and (4) including the kind of asset and the cost or proceeds of disposal, as the case may be.

(f) Please enter in column (8) the rate you wish to use, not exceeding the maximum rate prescribed, and apply that rate to the amount in column (7). The maximum rate need not be claimed if it is not to your advantage to do so.

(1) Class No.	(2) Undepreciated Capital Cost at Beginning of 1984 (Col. (10) of 1983 schedule)	(3) Cost of Additions during 1984	(4) Proceeds of Disposal during 1984 (see note (c) above)	(5) Col. (2) plus Col. (3) less Col. (4)	(6) Deduct ½ of the amount, if any, by which Col. (3) exceeds Col. (4). If Col. (4) exceeds Col. (3), enter NIL	(7) Col. (5) minus Col. (6)	(8) Rate %	(9) Capital Cost Allowance for 1984 (Col. (8) x Col. (7))	(10) Undepreciated Capital Cost at End of 1984 (Col. (5) minus Col. (9))
							Total		

If claiming Capital Cost Allowance on classes 31 and 32, enter the Certificate Number from form CMHC 1925. _____

Schedule 9 — Medical Expenses — Attach receipts (See "Line 242" in Guide). If space is insufficient, attach a statement

Period covered by claim: From 198 To 198

Date of payment Day	Month	Year	Name of patient	Payment made to:	Description of medical expense	Amount paid

Premiums paid to non-government medical or hospital care plans for the period ending in 1984 — receipts are not required to be filed

Name of plan — Total amount of premiums paid

Total Medical Expenses *(Enter this amount on line 241 on page 2 of your return and calculate the allowable portion.)*

If the patient was other than a dependant who is included in your claim for personal exemptions provide the following details concerning that person:

Name — *Relationship to you*

Address — *Net Income in 1984*

Schedule 10 — Child Tax Credit (See "Line 450" in Guide)

- Only the individual *(usually the mother)* eligible for Family Allowances for an eligible child may claim this credit.
- If a person (other than your spouse) is considered to be a "supporting person" of an eligible child, enter that person's Net Income at line 4 below. See "Line 450" in Guide for the definition of "supporting person".
- Your spouse and/or a "supporting person" must complete and sign the appropriate certification below if you resided together at the end of 1984.

Number of Eligible Children (from Box (F) on TFA1 slip) — *attach copy of TFA1 slip* 545 X $367.00 1

Calculation of Income in Excess of the Base Amount

- Net Income is the amount shown at line 224 of the return. If Net Income appears as a negative amount, enter zero on the corresponding line below.

My Net Income		2	
My spouse's Net Income	547	3	©
Other supporting person's Net Income	548	4	⊙
Add lines 2, 3 and 4		5	
Subtract: Base Amount		6	26,330 00
Income in excess of Base Amount *(If negative, enter zero)*		7	

Enter: 5% of line 7 — 8

Child Tax Credit *(Enter this amount on line 450 on page 4 of your return — if negative, enter zero)* line 1 minus line 8 — 9

Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date — Signature

I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.

Certification by Supporting Person Other than Spouse

Name *Address* *Social Insurance Number*

I hereby certify that the Net Income reported at line 4 above is my true and correct Net Income for the year.

Date — Signature

I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.

Schedule 2 — Deductions Transferred from Spouse (See "Line 251" in Guide)

• For use if you are claiming deductions which are transferable from your spouse.

A — Details of Spouse's Income

Eligible dividends from taxable Canadian corporations, eligible interest income and eligible taxable capital gains (see "Line 238" in Guide)	1	
Subtract: Interest on money borrowed to earn eligible income	2	
	3	
Pension income eligible for the pension income deduction	4	
Old Age Security Pension	5	
All other income — please specify	6	
Total Income	7	
Subtract: Deductions from Total Income (please specify) — *Do not include claims for Personal Exemptions, and any other deductions from Net Income, or Interest on money borrowed to earn eligible income (line 2 above).*	8	
Spouse's Net Income	9	

Is your spouse filing a 1984 Income Tax return? Yes ☐ No ☐ If "No", attach your spouse's information slips.

B — Calculation of Deductions Transferred

Spouse's Age Exemption — If your spouse was 65 years of age or over in 1984, provide your spouse's date of birth (Day / Month / Year) and claim $2,480.00	10	
Deduction if your spouse was totally blind at any time in 1984 or was necessarily confined for a substantial period of time each day to a bed or wheelchair throughout: (a) any 12 month period ending in 1984, or (b) a period that commenced in 1984 and continued to the end of the year where, in the opinion of a medical practitioner, confinement will likely continue for a period of at least 12 months. CNIB Registration Number, if applicable	claim $2,480.00 11	
Spouse's Education Deduction — if your spouse was a student in full-time attendance at a designated educational institution in a qualified educational program, claim $50.00 for each month of attendance in 1984 and attach your spouse's completed form T2202 or T2202A	12	
Interest, Dividends and Capital Gains Deduction and Pension Income Deduction — Enter amount from line 3 or $1,000.00, whichever is less	13	
Enter amount from line 4 or $1,000.00, whichever is less	14	
Total of lines 13 and 14	15	
Basic Married Exemption enter $3,470.00	16	
Subtract: Married Exemption claimed (line 230 on page 2 of your return) — *if not claimed, enter zero*	17	
Excess *(line 16 minus line 17)*	18	
Claim the amount on line 15 or line 18, whichever is less	19	
Total Deductions *(add lines 10, 11, 12 and 19)*	20	
Subtract: Spouse's Net Income *(from line 9)* — *Note: If your spouse filed a form T581 election for the year, enter at line 21, the amount from line 9 of the form T581 (if negative enter NIL).*	21	
Less: Spouse's Basic Personal Exemption enter $3,960.00	22	
Excess *(line 21 minus line 22) — if line 22 is greater than line 21, enter zero*	23	
Deductions Transferred *(line 20 minus line 23)* — Please claim this amount on line 251 on page 2 of your return	24	

Schedule 4 — Statement of Investment Income (See "Line 120" and "Line 121" in Guide)

State names of payers in appropriate areas and enclose any information slips received. If space below is insufficient attach statements.

I — Taxable Amount of Dividends from Taxable Canadian Corporations

Include amounts credited through banks, trust companies, brokers and estates.

1. **Dividends Eligible for Interest, Dividends and Capital Gains Deduction** (from Box (H) on T3 slips or Box (B) on T5 slips) — *include only those dividends received from a corporation dealt with at arm's length*

Total dividends eligible for interest, dividends and capital gains deduction *(area IV below)* (A)

2. **Dividends Not Eligible for Interest, Dividends and Capital Gains Deduction** (from Box (I) on T3 slips, Box (F) on T5 slips or Box (F) on T5 ISIP) — *include dividends received from a corporation not dealt with at arm's length*

Total dividends not eligible for interest, dividends and capital gains deduction

Taxable Amount of Dividends from Taxable Canadian Corporations *(Enter this amount on line 120 on page 1 of return)*

II — 1. Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction

Interest from Canada Savings Bonds, Other Bonds, and Trust, Bank or other Deposits (specify)

Interest from Mortgages, Notes and other Securities *(except interest received from a related person and from a partnership by a partner)*

Eligible Annuity Payments (See item D under "Line 121" in Guide)

Total Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction *(area IV below)* (B)

2. **Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction**

Other Canadian Investment Income (specify)

Interest and Other Investment Income from Foreign Sources

Total Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction

Total Interest and Other Investment Income *(Enter on line 121 on page 1 of your return)*

III — Carrying Charges (See item A under "Line 222" in Guide)

Interest on money borrowed to earn Investment Income eligible for Interest, Dividends and Capital Gains Deduction including carrying charges on Canada Savings Bonds (C)

Interest on money borrowed to earn other Investment Income

Management or Safe Custody Fees

Safety Deposit Box Charges

Accounting Fees

Investment Counsel Fees

Other *(please specify)*

Total Carrying Charges *(Enter this amount as "Other deductions" on line 222 on page 2 of your return)*

IV — Calculation of Interest, Dividends and Capital Gains Deduction (See "Line 238" in Guide)

Total dividends eligible for interest, dividends and capital gains deduction *(amount (A) above)*

Total interest from Canadian sources eligible for interest, dividends and capital gains deduction *(amount (B) above)*

Eligible Taxable Capital Gains — One-half of the Gains included in the amounts on lines 513, 516 and 533 on Schedule 3 — *(for the purpose of this calculation, capital losses should be excluded from these amounts)*

Total of above three amounts (D)

Subtract: Interest on money borrowed to earn income eligible for this deduction (amount (C) above)

Net amount eligible for interest, dividends and capital gains deduction (E)

Interest, Dividends and Capital Gains Deduction *(Enter $1,000.00 or amount (E), whichever is less, on line 238 on page 2 of your return)*

TAX CREDITS

Government of Saskatchewan

T1C (SASK.) – 1984

Saskatchewan Income Tax

(For residents of Saskatchewan on December 31, 1984)

• If you were not a resident of Saskatchewan on December 31, 1984 or if you had income from a business with a permanent establishment outside Saskatchewan in 1984, refer to the Guide.

Basic Saskatchewan Tax Payable – from Tax Table in Guide or 51% of "Basic Federal Tax" on Schedule 1

Add: Saskatchewan Surtax – 12% of (Basic Saskatchewan Tax Payable in excess of $4,000.00)

Adjusted Saskatchewan Tax Payable
(if amount is $160.00 or less, do not proceed; simply enter zero on line (F)) (A)

Subtract: Saskatchewan Tax Reductions

1. Basic Tax Reduction — 1. 160 00

2. Child Tax Reduction – Claim $50.00 for each dependent child resident in Canada, born in 1967 or later and claimed by you
Number of children 566 X $50.00 *(maximum $300.00)* — 2

3. Senior Citizens Tax Reduction – Claim $50.00 if you were born in 1919 or earlier — 3.

Sub-total (B)

Subtract: Enter Amount (A) minus Amount (B)

X 30% *(if negative, enter zero)* (C)

Total of Saskatchewan Tax Reductions (Amount (B) Minus Amount (C)) *(if negative, enter zero)* ▶(D)

Reduced Saskatchewan Tax Payable (Amount (A) minus Amount (D)); *(if negative, enter zero)* (E)

Subtract: Provincial Foreign Tax Credit from calculation on form T2036

Subtract: Saskatchewan Tax Incentives *(See reverse for more information)*

1. Saskatchewan Venture Capital Tax Credit (attach form T2C (SASK.) 567 •

2. Saskatchewan Livestock Investment Tax Credit (attach form T2C (SASK.) 568 •

Total of above Saskatchewan Tax Incentives ▶

Net Saskatchewan Tax Payable – Enter this amount on line 423 on your return (F)

Saskatchewan Tax Incentives

General

The Saskatchewan Tax Incentives Program provides Saskatchewan tax credits to provincial residents willing to invest in designated Saskatchewan industry. Tax credits earned are applied as a reduction in net Saskatchewan Tax Payable in the year of investment.

Unused tax credits can be carried forward and applied against net Saskatchewan Tax Payable during the next seven taxation years as it becomes due. Unused tax credits will be reported to the tax filer on the Notice of Assessment.

Saskatchewan Venture Capital Tax Credit

Eligibility

Both individuals and corporations resident in Saskatchewan who are willing to invest in eligible Saskatchewan small business may qualify for a tax credit.

An individual investor, or a group of investors, is required to form a Venture Capital Corporation (VCC) through which their investments will be directed toward small business. These investments must be in newly issued equity shares which carry voting rights and must be for the purposes of expansion of existing facilities or the establishment of a new small business.

There is no limit on the amount of investment an eligible person may make in the VCC. However, the VCC must raise a minimum of $100,000 in equity-based capital but not more than $5 million. VCC's based in communities with less than 5,000 people may have a minimum equity capital of $25,000 provided the VCC invests in a small business located in that community.

Eligible Small Business Investment

In order to be eligible for the VCC investment, a small business must meet the following criteria:

- be Canadian-controlled,
- have no more than 75 employees at the time of VCC investment,
- operate at arm's length of the investing VCC, and
- be primarily engaged in manufacturing and processing, tourism activities, research and development or retail and commercial activities located in communities of less than 5,000 residents.

The following activities are not eligible for VCC investment:

- farming,
- primary resources,
- construction,
- service and retail, except in the case of VCC's based in communities of under 5,000 people,
- real estate.

Provincial Tax Credit

Eligible investors will receive a tax credit equal to 30% of their investment in a VCC. Eligible investors who are exempt from paying income tax (for example, Saskatchewan pension funds), will receive a cash grant equal to 30% of their VCC investment.

Inquiries

If you have any questions about the Saskatchewan Venture Capital Tax Credit, please contact:

Saskatchewan Tourism and Small Business
5th Floor, Bank of Montreal Building
2103 11th Avenue
Regina, Saskatchewan
S4P 3V7

Telephone: 565-2252

Saskatchewan Livestock Investment Tax Credit

Eligibility

Both individuals and corporations resident in Saskatchewan who own eligible classes of livestock in Saskatchewan for the specified minimum feeding periods and market them for slaughter between March 22, 1984 and December 31, 1986 are eligible.

There is no requirement that the person be directly involved in the feeding of livestock or be actively engaged in any other farming enterprise. Non-farm investors who custom feed livestock are eligible.

Eligible Livestock

Eligible classes of livestock include the following:

- steers, heifers and virgin bulls that are grade A or B, which have been owned by the claimant for at least 75 days and which graded A or B (or equivalent if ungraded) when slaughtered;
- hogs which have been owned by the claimant for at least 60 days and which indexed 80 or higher (or equivalent if ungraded) when slaughtered;
- lambs which have been owned by the claimant for at least 60 days and which graded A or B (or equivalent if ungraded) when slaughtered.

Eligible livestock can be slaughtered at either a federally graded plant in or outside Saskatchewan, an abattoir in Saskatchewan or on the person's premises (if livestock is to be sold).

Breeding animals are specifically excluded from qualifying as eligible livestock.

Provincial Tax Incentives

Eligible persons will receive a tax credit equal to:

- $25 for each eligible steer, heifer or virgin bull,
- $3 for each eligible hog,
- $2 for each eligible lamb.

A claim in any tax year is subject to a deductible of $100 per year.

Inquiries

If you have any questions about the Saskatchewan Livestock Investment Tax Credit, please contact:

Saskatchewan Agriculture
Walter Scott Building
3085 Albert Street
Regina, Saskatchewan
S4S 0B1

Telephone: 565-5957 or 565-5965

Yukon

YUKON TERRITORY TAX CREDIT

T1C (YUKON) – 1984

To claim the Yukon Territory Political Contribution Tax Credit:

1. Please complete the calculation below and attach one copy of this form to your income tax return.
2. Transfer the amount of your credit to line 448 on your income tax return.
3. See reverse for more information.

Calculation of Yukon Territory Political Contribution Tax Credit for 1984

Attach official receipts to this form otherwise your claim will be rejected.

Total Yukon Territory Political Contributions in 1984	565		
Allowable credit – 75% of first $100.00 of Total Contributions is			
50% of next $450.00 of Total Contributions is			
33⅓% of amount of Total Contributions exceeding $550.00 is			
Total allowable credit (maximum $500.00)		(i)	
Yukon Territory Tax Payable (from line 423 on your return)		(ii)	
ALLOWABLE YUKON TERRITORY POLITICAL CONTRIBUTION TAX CREDIT – Enter Amount (i), or Amount (ii), whichever is ***less***, and on the "Provincial (Territorial) Tax Credit" line 448 on your return			

– CUT ALONG LINE –

BRITISH COLUMBIA TAX CREDITS

T1C (B.C.) – 1984

To claim the British Columbia Tax Credits:

1. Please complete the calculations on the front and back and attach one copy of this form to your income tax return.
2. Transfer the amount of your credit to line 448 on your income tax return.
3. You must file a completed income tax return in order to claim the British Columbia Tax Credits, even if you have no taxable income.

British Columbia Housing and Employment Development Bond Tax Credit

- The British Columbia Housing and Employment Development Bond Tax Credit may only be claimed by individuals resident in British Columbia on December 31, 1984 who, during 1984, received eligible bond interest from British Columbia Tax Credit Bonds. Bond interest eligible for the tax credit will be identified on the T5 information slip.

Calculation of British Columbia Housing and Employment Development Bond Tax Credit for 1984

Total bond interest received in 1984 from British Columbia Tax Credit Bonds (if you did not make a British Columbia Political Contribution in 1984, enter Amount (A) on line 448 on your return.) 550 × 13.5% = (A)

Yukon Territory Political Contribution Tax Credit

An individual who, during 1984, contributed to recognized Yukon Territory political parties or to candidates seeking election as members of the Council of the Yukon Territory, is entitled to deduct from his or her Yukon Territory taxes a portion of such contributions.

Proof of payment in the form of an official receipt signed by an official of the recognized political party or an official agent of the candidate must be attached to this form.

Inquiries

If you have further questions concerning the Yukon Territory Political Contribution Tax Credit, contact:

Government of Yukon
Department of Finance
P.O. Box 2703
Whitehorse, Yukon
Y1A 2O6
Telephone: (403) 667-5355

CUT ALONG LINE

British Columbia Political Contribution Tax Credit

An individual who, during 1984, contributed to recognized British Columbia political parties or recognized British Columbia constituency associations, or to candidates at an election to the British Columbia legislature, is entitled to deduct from his or her British Columbia taxes a portion of such contributions.

Proof of payment in the form of an official receipt signed by the official of the recognized party or constituency association or the agent of the candidate must be attached to this form.

Calculation of British Columbia Political Contribution Tax Credit for 1984

Attach official receipts to this form otherwise your claim will be rejected.

Total British Columbia Political Contributions in 1984	565	
Allowable credit – 75% of first $100.00 of Total Contributions is		
50% of next $450.00 of Total Contributions is		
33⅓% of amount of Total Contributions exceeding $550.00 is		
Total allowable credit (maximum $500.00)	(i)	
British Columbia Tax Payable (from line 425 on your return)	(ii)	

ALLOWABLE BRITISH COLUMBIA POLITICAL CONTRIBUTION TAX CREDIT – Enter Amount (i), or Amount (ii), whichever is ***less*** (B)

British Columbia Tax Credits — Total of Amounts (A) and (B) (Enter this amount on line 448 on your return)

Alberta TAX CREDITS

T1C (ALTA.) – 1984

To claim the Alberta Tax Credits: *See reverse side for Basic Eligibility Rules.*

- complete all requested information shown on this form for the tax credits you are claiming and attach one signed copy of this form to your income tax return.
- file a completed Individual Income Tax Return, even if you have no taxable income but are claiming Alberta tax credits.

Calculation of Alberta Renter Assistance Credit for 1984

Note: The Renter Assistance Credit is not applicable to persons aged 65 and over (see reverse).

Receipts for rental payments are not required to be filed with the return but must be retained for examination on request.

Total Rental Payments in 1984 in Alberta	555	
Basic Credit Allowance of $200.00		200 00
Add: 5% of the above "Total Rental Payments in 1984 in Alberta" (line 555 above)		
Total Basic Credit Allowance (maximum $500.00)		
Deduct: 1% of "Taxable Income" (line 260 on page 2 of your return)		
Enter the ***greater of this amount or $50.00*** on line (A) below		

Alberta Renter Assistance Credit – If you did not have an Alberta Political Contribution for 1984, sign this form and enter Amount (A) on the "Alberta Tax Credits" line 448 on your return. (A)

Calculation of Alberta Political Contribution Tax Credit for 1984

Attach official receipts to this form otherwise your claim will be rejected.

Total Alberta Political Contributions in 1984	565		
Allowable credit – 75% of first $150.00 of Total Contributions is			
50% of next $675.00 of Total Contributions is			
33⅓% of amount of Total Contributions exceeding $825.00 is			
Total allowable credit *(maximum $750.00)*		(i)	
Alberta Tax Payable (from line 423 on your return)		(ii)	
ALLOWABLE ALBERTA POLITICAL CONTRIBUTION TAX CREDIT – Enter Amount (i), or Amount (ii), whichever is ***less***			(B)

Alberta royalty tax rebate and credit

If you paid royalties or similar payments to the federal or a provincial government for production from a Canadian resource property, you may qualify for this rebate and credit. To claim the rebate and credit, complete and attach forms T79 and T80, respectively, to your return. Both forms are available from your District Taxation Office.

Note: You must complete Schedule 1 if you claim the Alberta royalty tax rebate.

Alberta Royalty Tax Credit (C)

Alberta Tax Credits – Total of Amounts (A), (B) and (C) – Enter this amount on line 448 on your return.

For each location at which you paid rent in Alberta during 1984, please give: *(attach list if space is insufficient)*

Address	Rental Period From *(day/month)*	Rental Period To *(day/month)*	Rent Paid	Name of Landlord

Certification

I certify that the information in this document is true and correct.

Sign here

Basic Eligibility Rules for Claiming The Alberta Renter Assistance Credit

Eligible Persons

The Alberta Renter Assistance Credit may be claimed by all individuals resident in Alberta on the last day of the taxation year* who during 1984 rented a residence for 120 days or more in Alberta,

except

(a) persons under age 16 at the end of 1984,

(b) persons under age 21 at the end of 1984 who resided at any time during the year in the residence of a taxpayer who claimed them as dependents for income tax purposes,

(c) persons age 65 and over at the end of 1984 ***(see below),***

(d) persons, or spouses of persons, who receive a Home-owner Refund, Widow Renter Assistance Grant, or Senior Citizen Renter Assistance Grant for 1984,

(e) a trust or an estate.

* The last day of the taxation year for most individuals is December 31, 1984. For individuals who left Alberta to reside outside Canada, the last day of the taxation year is the day on which they ceased to reside in Alberta. In the case of death, the last day of the taxation year is the date of death.

Where two individuals are married to one another, the Alberta Renter Assistance Credit must be claimed by the spouse with the higher taxable income. However, ***If as a result of a marriage breakdown,*** the individuals separated and lived apart for a period of 120 days or more during 1984, the individual with the lower taxable income is entitled to claim the credit for rent paid while living apart from his or her spouse.

In the year of marriage, each individual may claim an Alberta Renter Assistance Credit for rent paid prior to the date of marriage (if the individual paid rent for 120 days or more during 1984), but the spouse with the higher taxable income must claim for rent paid after the date of marriage.

Where an individual dies during the year, the legal representative of the deceased may file a claim for the Alberta Renter Assistance Credit based on the rent paid by the deceased or the deceased's spouse prior to death. The surviving spouse may, if otherwise qualified on the last day of the taxation year, claim an Alberta Renter Assistance Credit for rent paid during the year that was not claimed on behalf of the deceased person.

Individuals age 65 or over at the end of 1984 who rented a residence in Alberta during 1984 must apply directly to the Province of Alberta for a Renter Assistance Grant. An application form may be obtained at any municipal tax office, Treasury Branch, or by contacting Alberta Municipal Affairs, Grants and Subsidies Branch, Jarvis Building, 9925 - 107 Street, Edmonton, T5K 2H9.

Eligible Renter Residence

An eligible person may claim an Alberta Renter Assistance Credit for eligible rental payments during the year with respect to residences on which municipal taxes are levied, a grant in lieu of municipal taxes is paid or a mobile unit licence fee is imposed. Where an individual has more than one residence at the ***same time,*** he or she must designate the rent for only ***one*** such residence for that time.

The residence of an individual is the true, fixed, permanent home or lodging place, and to which, after an absence, the renter has the intention of returning.

A residence may include:

(a) a temporary residence such as a hotel room which was occupied continuously by the individual for all or part of the year, provided that the individual was not concurrently renting another residence to which he or she had the intention of returning,

(b) public housing units,

(c) a mobile housing unit,

(d) rented land upon which an owner-occupied residence is located,

(e) a residence on a Canadian Forces base, and

(f) university and college residences.

An Alberta Renter Assistance Credit may ***not*** be claimed for residences in general (active treatment) hospitals, nursing homes and other institutions which are exempt from municipal taxation.

Eligible Rental Payments

Total rental payments may include:

(a) the normal cash rental payment including parking and utilities where these items are not paid for separately by the renter but excluding all payments on account of meals or board,

(b) the value of services performed by the renter to the landlord in lieu of cash rental payments to the extent that an equivalent amount is included in the renter's income for purposes of computation of taxable income.

Where two or more individuals, other than married couples, share the same residence and contribute to the rent, each individual may claim his or her contribution to the rent, but the total rent claimed by all individuals occupying the residence shall not exceed the total rent paid to the landlord for the residence.

Basic Eligibility Rules for Claiming The Alberta Political Contribution Tax Credit

An individual who, during 1984, contributed to registered Alberta political parties or registered Alberta constituency associations, or to registered candidates at an election to the Alberta Legislature, is entitled to deduct from his or her Alberta taxes a portion of such contributions.

Proof of payment in the form of an official receipt signed by the chief financial officer of the registered party, constituency association, or candidate must be attached to this form.

MANITOBA TAX CREDIT PROGRAMS

(See "Rules of Eligibility" on the reverse of this form.)

T1C (MAN.) – 1984

Calculation of Family Income (If single, or spouse has no net income, enter zero at line 2 below)

My Net Income (line 224 on page 2 of my return)		1
My spouse's Net Income (line 224 on my spouse's return – *if negative, enter zero*)	551	2
Family Income (Add lines 1 and 2)		3

Calculation of Manitoba Cost of Living Tax Credit for 1984

For All Claimants: Basic Credit: 3% of total of amounts on lines 235, 246 and 247 on page 2 of your return (A)

Additional Credit for Married Persons: If you are a married person at the end of 1984 **and** your spouse has agreed that only you will claim the Manitoba Cost of Living Tax Credit, enter 3% of the total of the amounts that are claimable by your spouse on lines 235, 246 and 247 on page 2 of a separate return (whether it is filed or not) 553 4

Subtract: 3% of the amount claimed, if any, on line 230 on page 2 of your return 5

Additional Credit 6 (B)

Total of above amounts (A) and (B) (C)

Subtract: 1% of "Family Income" (line 3 above) (D)

Manitoba Cost of Living Tax Credit – *if negative, enter zero* (E)

Calculation of Manitoba Property Tax Credit for 1984

Total Rental Payments for 1984 in Manitoba	555	X 20% = 7	
Net Property Taxes *paid* for 1984 in Manitoba	556	8	
Add: Resident Homeowner Tax Assistance (see instruction on back) – if not received, enter zero	558	9	
Occupancy Cost (total of lines 7, 8 and 9)	559	10	(F)

Basic Credit of $525.00	11	525 00
Senior Citizens – Add $100.00 if you were born in 1919 or earlier	12	
Sub-total (Add lines 11 and 12)		
Subtract: 1% of "Family Income" (line 3 above)		
Total (minimum $325.00)		(G)

Total Manitoba Property Tax Credit – Enter Amount (F) or Amount (G), whichever is less 13

Subtract: (a) Resident Homeowner Tax Assistance if received (line 9 above)

(b) Shelter Allowance Program benefits received during 1984 *(see reverse)* 562

14

Net Manitoba Property Tax Credit (line 13 minus line 14) ***(If claimed, complete Declaration on reverse)*** (H)

Manitoba Cost of Living and Property Tax Credit – Add Amounts (E) and (H). If you did not have a Manitoba Political Contribution in 1984, enter this amount on line 448 of your return. (I)

Calculation of Manitoba Political Contribution Tax Credit for 1984

Attach official receipts to this form *otherwise your claim will be rejected.*

Total Manitoba Political Contributions in 1984 565

Allowable credit – 75% of first $100.00 of Total Contributions is

50% of next $450.00 of Total Contributions is

33⅓% of amount of Total Contributions exceeding $550.00 is

Total allowable credit *(maximum $500.00)* (i)

Manitoba Tax Payable (from line 425 on your return) (ii)

ALLOWABLE MANITOBA POLITICAL CONTRIBUTION TAX CREDIT – Enter Amount (i), or Amount (ii), whichever is ***less*** (J)

Manitoba Tax Credits – Total of Amounts (I) and (J) – Enter this amount on line 448 on your return.

Certification

I certify that the information on this document is true and correct.

Sign here

Manitoba Tax Credit Programs – Rules of Eligibility

Manitoba Cost of Living Tax Credit

may be claimed by all individuals resident in Manitoba on December 31, 1984 *except*

(a) persons under age 16 at the end of 1984, and
(b) persons claimed as a dependant for income tax purposes by another individual, and
(c) persons whose age exemption, disability deduction or education deduction (or any portion thereof) has been used by another individual, and
(d) persons resident in prisons at the end of 1984 who have been resident in such institutions for six months or longer during 1984.

Manitoba Property Tax Credit

may be claimed by all individuals resident in Manitoba on December 31, 1984 *except*

(a) persons under age 16 at the end of 1984, and
(b) persons living in the home of and claimed as a dependant for income tax purposes by another individual, and
(c) persons living in the home of another property tax credit claimant.

Family Income

If at December 31, 1984 you are married, "family income" is the total of your "Net Income" and your spouse's "Net Income", while married. If you were a widow(er), separated, divorced or single, "family income" is equal to your net income.

Joint Maximum Cost of Living Tax Credit Claim for Married Couples

Married couples are permitted to claim a **joint** maximum co t of living tax credit based on the sum of the personal exempti ons available to each spouse reduced by 1% of net family income. The joint claim will result in higher cost of living tax credits for couples than separate claims by each spouse. The joint claim is optional and subject to agreement by the spouses. This credit may **not** be claimed by a spouse who has been claimed as a dependant by another individual.

Rules for the Manitoba Property Tax Credit

Married Couples

For married couples the property tax credit may be claimed by either spouse, but not both. In situations where one spouse claims the other as a dependant, only the non-dependent spouse may make the claim.

Year of Marriage

In the year of marriage, one spouse may claim a property tax credit on his/her residence prior to marriage, and on the common residence after marriage. The other spouse, if he/she is not claimed as a dependant, may make a claim on his/her separate residence prior to marriage.

Separation for Medical Reasons

Where for reasons of medical necessity a husband and wife occupy separate accommodation for either the whole year or a part of the year, each may claim a property tax credit.

Shelter Allowance Programs

Payments received by either spouse under the Shelter Allowance Programs (SAFER or SAFFR) during 1984 must be subtracted from the "Total Manitoba Property Tax Credit" to determine the "Net Manitoba Property Tax Credit" claimable through the income tax system. If these payments equal or exceed the "Total Manitoba Property Tax Credit", no additional property tax credit may be claimed.

(Additional rules are listed on the reverse of the Schedules cover)

Shared Accommodation

Where two or more persons share accommodation, only one may claim a property tax credit in respect of the residence. (Children living in their parents' home may not claim a property tax credit.)

Principal Residence

"Principal residence" means the dwelling unit in Manitoba either owned or rented by the individual (or his/her spouse) which was ordinarily occupied or inhabited by him during the taxation year. This includes a temporary residence such as a hotel room which was occupied by the individual for all or part of the year. Only one residence can be claimed at any one time. Property taxes or rent paid in respect of a second residence or cottage cannot be included.

Resident Homeowner Tax Assistance

The Resident Homeowner Tax Assistance shown on 1984 property tax statements as the Manitoba Resident Homeowner Tax Assistance, must be added to "Net Property Taxes *paid* for 1984", and then subtracted from the "Total Manitoba Property Tax Credit" to determine the "Net Manitoba Property Tax Credit" claimable through the income tax system.

Pensioners' School Tax Assistance

Pensioners' School Tax Assistance payments do not affect Property Tax Credit entitlements, and should not be included in calculating Total Rental Payments, Property Taxes Paid, or the Resident Homeowner Tax Assistance.

Declaration

I hereby declare that the address(es) of my principal residence(s) in Manitoba during the 1984 taxation year was (were):

Address(es) of Principal Residence(s)	No. of Months Resident in 1984	Rent Paid for 1984	Property Taxes Paid for 1984	Name of Landlord/Municipality to whom Payment Made
1				
2				

If you had more than 2 principal residences in 1984, continue on a separate sheet.

Inquiries

If you have any questions about the Manitoba Tax Credit Programs or if you need help in completing your application, please contact the Manitoba Tax Assistance Office, at Room 309, Norquay Bldg., Winnipeg, Manitoba R3C 0V8. In Winnipeg call 943-3401; outside Winnipeg, dial Operator and ask for Zenith 3-6400 (free of charge).

Ontario

ONTARIO TAX CREDITS

T1C (ONT.) – 1984

Basic guidelines for claiming Ontario Tax Credits appear on the reverse side of this form.
The Ontario Ministry of Revenue administers a separate grant program for persons 65 years of age and older. Persons eligible to claim these grants are not entitled to claim the Property or Sales Tax Credits on this form.

Calculation of Ontario Property and Sales Tax Credits for 1984

PROPERTY TAX CREDIT – *See item 1 on the Reverse Side and Complete the Declaration Below.*

Total Rental Payments in 1984	555	×20% =	
Property Taxes paid in 1984	556		
College Residence – claim $25.00 – *see item 1(f)*	558		
Occupancy Cost (total of above three lines) – *see item 1(d)*	559		
Enter $180.00 or "Occupancy Cost" (line 559), whichever is ***less***			
Add: 10% of "Occupancy Cost" (line 559)			
Total Property Tax Credit		▷	
SALES TAX CREDIT – 1% of "Total Personal Exemptions" (line 235 on page 2 of your return) – *see item 2*			
Total of above credits		(A)	
ENTER 2% of "Taxable Income" (line 260 on page 2 of your return) or if Taxable Income is $2,026.00 or less, enter "NIL"		(B)	
NET PROPERTY AND SALES TAX CREDITS – Subtract Amount (B) from Amount (A). If Amount (B) is greater than Amount (A), enter "NIL".		(C)	
If you did not have an Ontario Political Contribution for 1984, ENTER Amount (C) or $500.00, whichever is ***less,*** on line (D) and on line 448 on your return		(D)	

Calculation of Ontario Political Contribution Tax Credit for 1984

Attach official receipts to this form *otherwise your claim will be rejected.*

Total Ontario Political Contributions in 1984	565		
Allowable credit – 75% of first $100.00 of Total Contributions is			
50% of next $450.00 of Total Contributions is			
33⅓% of amount of Total Contributions exceeding $550.00 is			
Total allowable credit *(maximum $500.00)*		(i)	
Ontario Tax Payable (from line 423 on your return)			
SUBTRACT: Ontario Property and Sales Tax Credits (Amount (D) above)			
Ontario Tax Payable in excess		(ii)	
ALLOWABLE ONTARIO POLITICAL CONTRIBUTION TAX CREDIT – Enter Amount (i), or Amount (ii), whichever is ***less***		(E)	

Ontario Tax Credits – Total of Amounts (D) and (E) – Enter this amount on line 448 on your return.

Declaration (If Property Tax Credit claimed)

I hereby declare that the address(es) of my principal residence(s) in Ontario during the 1984 taxation year was (were):

Address(es) of Principal Residence(s)		No. of Months Resident in 1984	Rent/Property Tax Paid in 1984	Name of Landlord/Municipality
1	Rent ☐ Own ☐		$	
2	Rent ☐ Own ☐		$	

If you had more than 2 principal residences, continue on a separate sheet. *See item 1(c).*

Certification

I certify that the information in this document is true and correct and if I am claiming the Property and Sales Tax Credits that I was not 65 years of age or older on December 31, 1984.

Date _____ **Sign here** _____

Basic Guidelines for Claiming Ontario Tax Credits

- You must file a completed Individual Income Tax Return along with this Ontario Tax Credit form.

1. **Property Tax Credit**

(a) The Property Tax Credit may be claimed by all individuals resident in Ontario on December 31, 1984 ***except:***

- persons under age 16
- persons under age 21 who live at home and are claimed as dependants
- persons 65 years of age or older
- persons with spouses 65 years or older; except in the year of marriage *(see item 3(a))*
- estates of deceased persons
- persons from other countries who have been admitted to Canada as Visitors with Student Authorization
- persons who leave Ontario during the year.

(b) The Property Tax Credit must be claimed by the spouse having the higher taxable income regardless of the registered ownership of the principal residence except in cases where marriage took place in 1984 *(see item 3(a))*.

(c) **Principal Residence**

- means the housing unit in Ontario which was ordinarily occupied or inhabited during 1984.
- may include hotel rooms, mobile homes or rooming houses.
- does not include a property tax exempt residence e.g. home for the aged, institutions, hostels, military bases.
- does not include a nursing home if the resident's costs are subsidized.

An individual who moves within Ontario during the year may claim each consecutive residence based on the actual period of occupancy.

(d) **Occupancy Cost**

- for homeowners is the property tax paid on a principal residence in the taxation year (does not include mortgage principal and interest payments).
- for tenants is 20% of the rent paid for the principal residence in the taxation year (excluding any amount paid for meals and any amount paid to family members which is not included in their income for tax purposes), ***or*** if both property tax and rent are paid on the same principal residence, is 20% of the total of property tax and rent paid. In this instance the total of the property tax and rent paid must be entered on line 555.
- must not include property tax or rent paid on a second residence (e.g. cottage).
- must be prorated to cover the actual period of occupancy if the principal residence was occupied for less than the year.

(e) **Joint Occupancy**

Where two or more principal taxpayers share a principal residence, Occupancy Cost must be allocated

- according to each principal taxpayer's beneficial ownership in the housing unit, ***or***
- according to the rent paid by each tenant.

(f) **College Residence**

Most residences of Ontario universities, colleges and schools of nursing have a deemed Occupancy Cost of $25.00. Anyone living in one of these residences is restricted to a $25.00 Occupancy Cost for the part of the year he or she lived in such a residence.

Call the Information Centre to find out if your residence is included in this category.

(g) **Receipts**

Receipts for 1984 rent or property tax payments are not required to be filed with this form but must be retained for examination on request.

2. **Sales Tax Credit**

All individuals resident in Ontario on December 31, 1984 may claim the Sales Tax Credit ***except:***

- persons under age 16
- persons claimed as dependants for income tax purposes by another resident in Canada
- persons 65 years of age or older
- estates of deceased persons
- persons from other countries who have been admitted to Canada as Visitors with Student Authorization
- persons who leave Ontario during the year.

3. **General Information**

(a) **Marriage in the Year**
Both Spouses Under 65

When a marriage takes place in the year, there are frequently three Occupancy Costs involved:

(A) the rent or property tax paid by the spouse with the higher taxable income for the part of the year prior to marriage

(B) the rent or property tax paid by the spouse with the lower taxable income prior to marriage

(C) the rent or property tax paid following marriage.

An Ontario Tax Credit claim may be made in one of two ways, either

- the spouse with the higher taxable income includes (A) + (B) + (C) in calculating Occupancy Cost, ***or***
- the spouse with the higher taxable income includes (A) + (C) and the spouse with the lower taxable income uses (B) in calculating Occupancy Cost.

One Spouse Under 65

The spouse under 65 is allowed to claim a Property Tax Credit based on Occupancy Cost incurred by him/her prior to marriage provided that such occupancy costs are not included in the Occupancy Cost of the other spouse for a property tax grant.

(b) **Separation in the Year**
Both Spouses Under 65

In the year of separation, each spouse may include the following in calculating Occupancy Cost:

- a share of the rent or property tax for the part of the year prior to separation in any manner agreed upon, ***and***
- the rent or property tax paid following separation.

One Spouse Under 65

Where the spouse under 65 remains in the principal residence after separation he/she may claim a Property Tax Credit based on Occupancy Cost paid by him/her from date of separation to the end of the taxation year.

Inquiries: Telephone the Ontario Ministry of Revenue Information Centre.

- In Metro Toronto, dial ..... **965-8470**.
- If your area code is 416, dial ..... **1-800-263-7700** (toll free).
- If your area code is 807, ask the Operator for ..... **Zenith 8-2000** (toll free).
- If your area code is 519, 613 or 705, dial ..... **1-800-263-3960** (toll free).

Mailing Address

- Ministry of Revenue, Guaranteed Income and Tax Credit Branch, P.O. Box 624, 33 King Street West, Oshawa, Ontario L1H 8H8

A detailed booklet is available on request.

NEW BRUNSWICK TAX CREDIT

T1C (N.B.) – 1984

To claim the New Brunswick Political Contribution Tax Credit:

1. Please complete the calculation below and attach one copy of this form to your income tax return.
2. Transfer the amount of your credit to line 448 on your income tax return.
3. See reverse for more information.

Calculation of New Brunswick Political Contribution Tax Credit for 1984

Attach official receipts to this form otherwise your claim will be rejected.

Total New Brunswick Political Contributions in 1984	565		
Allowable credit – 75% of first $100.00 of Total Contributions is			
50% of next $450.00 of Total Contributions is			
33⅓% of amount of Total Contributions exceeding $550.00 is			
Total allowable credit *(maximum $500.00)*		(i)	
New Brunswick Tax Payable (from line 423 on your return)		(ii)	
ALLOWABLE NEW BRUNSWICK POLITICAL CONTRIBUTION TAX CREDIT – Enter Amount (i), or Amount (ii), whichever is ***less,*** and on the "Provincial (Territorial) Tax Credit" line 448 on your return			

– – – – – – – – – – – – – – – – – – CUT ALONG LINE – – –

NOVA SCOTIA TAX CREDIT

T1C (N.S.) – 1984

To claim the Nova Scotia Political Contribution Tax Credit:

1. Please complete the calculation below and attach one copy of this form to your income tax return.
2. Transfer the amount of your credit to line 448 on your income tax return.
3. See reverse for more information.

Calculation of Nova Scotia Political Contribution Tax Credit for 1984

Attach official receipts to this form otherwise your claim will be rejected.

Total Nova Scotia Political Contributions in 1984	565		
Allowable credit – 75% of first $100.00 of Total Contributions is			
50% of next $450.00 of Total Contributions is			
33⅓% of amount of Total Contributions exceeding $550.00 is			
Total allowable credit *(maximum $500.00)*		(i)	
Nova Scotia Tax Payable (from line 423 on your return)		(ii)	
ALLOWABLE NOVA SCOTIA POLITICAL CONTRIBUTION TAX CREDIT – Enter Amount (i), or Amount (ii), whichever is **less,** and on the "Provincial (Territorial) Tax Credit" line 448 on your return			

New Brunswick Political Contribution Tax Credit

An individual who, in the 1984 taxation year, contributed to registered New Brunswick political parties or registered New Brunswick district associations or registered New Brunswick independent candidates, is entitled to deduct from his or her New Brunswick taxes a portion of such contributions.

Proof of payment in the form of an official receipt signed by the official representative of the registered political party, registered district association or registered independent candidate must be attached to this form.

Inquiries

If you have further questions concerning the New Brunswick Political Contribution Tax Credit, contact:

Office of the Supervisor of Political Financing,
70 York Street,
Fredericton, New Brunswick,
E3B 3N5
Telephone: 455-7215

Other income tax inquiries should be referred to your District Taxation Office.

CUT ALONG LINE

Nova Scotia Political Contribution Tax Credit

An individual who, during 1984, contributed to recognized Nova Scotia political parties or to candidates seeking election as members of the Nova Scotia House of Assembly, is entitled to deduct from his or her Nova Scotia taxes a portion of such contributions.

Proof of payment in the form of an official receipt signed by the official agent of the recognized political party or the official agent of the candidate must be attached to this form.

Inquiries

Income tax inquiries should be referred to your District Taxation Office:

Halifax: Local calls – Telephone 426-2210
Long distance (toll-free) 1-426-3360

Sydney: Local calls – Telephone 564-7080
Long distance (toll-free) 1-564-7081

Questions concerning the Nova Scotia Political Contribution Tax Credit should be referred to:

Office of the Chief Electoral Officer,
P.O. Box 1116,
Halifax, Nova Scotia,
B3J 2X1
Telephone: 424-8584

STUDENT'S INCOME TAX GUIDE



EMPLOYMENT INCOME

Line 101
Employment income from T4 slips

Print your salary or wages on line 101. The amount is shown in Box (C) of your T4 slip. If you had more than one job, write in your total income. If the next two lines don't apply to you, enter the same total on line 105 "Total employment earnings".

Box (C) already includes "Taxable Allowances or Benefits" from boxes (K) to (O) and "Employment Commissions" from Box (P). If you have a question about the amounts shown on a slip, contact the employer who issued it.

Line 102
Commissions

Enter total commissions from Box (P) on all T4 slips on line 102.

If you received all or part of your employment income in the form of commissions, you may be able to deduct (at line 109) travel and other reasonable expenses you paid to earn your commissions. To find out if you qualify, or for more information on expenses allowed, obtain the pamphlet entitled "Commission Earnings".

An itemized list of expenses claimed should accompany your return. If you claim expenses other than travel expenses, you may not claim the employment expense deduction (line 108).

Line 104
Other employment income

Put on line 104 the total
- tips and gratuities received through your employment
- training allowances
- research grants (attach a list of expenses deducted)
- the taxable payments from an income maintenance insurance plan
- director's fees

For more information about research grants, obtain Interpretation Bulletin IT-75R2, "Scholarships, Fellowships, Bursaries, Prizes and Research Grants".

Payments from income maintenance insurance plans are shown in Box (H) on a T4A slip. If you are unsure of the taxable amount of these payments, get Interpretation Bulletin IT-428, "Wage Loss Replacement Plans".

Line 108
Employment expense deduction

Most employees are entitled to a deduction of 20 percent (up to a limit of $500) of their employment income (line 105). This deduction is for expenses relating to their employment and travel to and from work. Exceptions are
- director's fees,
- commission sales persons claiming other than travel expenses,
- Senators, members of the House of Commons and elected officers of a government who do not include their expense allowances in their income must subtract the tax exempt allowances from their deduction.

Line 109
Other allowable expenses

Most employees may not deduct expenses on top of the employment expense deduction on line 108. However, employees who meet the following rules may deduct certain expenses necessary to earn their income:

a) under their employment contract, they had to pay the expenses,
b) they were not given an allowance from which the expenses were paid, and
c) they had travel expenses because they regularly had to work away from the employer's place of business.

If you claim such expenses, you must file a certificate (form T2200) signed by your employer confirming your conditions of employment. Form T2200 is available from your District Taxation Office.

More details are contained in Interpretation Bulletins IT-352, "Employees' Expenses Incurred in Performing Duties of Office or Employment", and IT-272R, "Automobile and Other Travelling Expenses – Employees" and Information Circular 74-6R, "Power Saw Expenses".

Commission sales persons may deduct expenses incurred to earn commissions as explained in the pamphlet "Commission Earnings". However, if you claim expenses other than travel expenses, you may not claim the employment expense deduction too (line 108).

Employees of a railway, bus or trucking company or other employer whose main business was goods or passenger **transportation** may deduct the cost of meals and lodging while employed away from home plus the employment expense deduction. For more details see Information Circular 73-21R5, "Away-From-Home Expenses".

If you claim travel expenses, you must also complete form TL2 and send it with your return. Obtain form TL2 from your District Taxation Office.

Note: To prove a claim for these expenses receipts and records must be kept on file for review upon request. Include log books of business kilometrage and trip details. Keep a careful record of all expenses (such as pay telephone calls) for which you don't have receipts. Receipts do not have to be filed with your return.

PENSION INCOME

Report any pension income you received on the appropriate line. If you need more information see the pamphlet "RetirementYears".

If you received income from an annuity, read the comments under "Line 115" carefully as annuity payments may belong in different categories of income. Payments received from an income averaging annuity contract or retiring allowances must be reported on line 130.

Many types of pension income may be transferred into a registered retirement savings plan as described under "Line 208".

Line 113
Old Age Security Pension

Copy on line 113 the Old Age Security Pension Paid shown in Box (F) on the T4A (OAS), or in Box (K) of the T4A(P) slips. Additional copies of these slips are available from the nearest office of Health and Welfare Canada.

Do not include any Guaranteed Income Supplement or Spouse's Allowance received. If your spouse received a Spouse's Allowance, however, you must add this to your spouse's net income when you are calculating your claim for the Married Exemption (line 230) or Deductions Transferred from Spouse (line 251).

If you are over 65 but did not receive any Old Age Security Pension, attach a note of explanation to your return.

Line 114
Canada or Québec Pension Plan

Print on line 114 all Canada or Québec Pension Plan benefits received. These include survivor's benefits.

Line 115
Other pensions or superannuation

Enter on line 115 all other pension or superannuation benefits except:
- veteran's disability and dependent pensioner's payments
- war veterans' allowances

Pensions from a foreign country such as Social Security from the United States must be reported in Canadian funds converted at the exchange rate when the income was received.

If you are 65 years old or more, report annuity payments which come from a registered retirement savings plan or a deferred profit sharing plan on line 115. You may also put the earnings from general annuities on line 115 or 121 if they are from a Canadian source and qualified for the interest, dividends and capital gains deduction.

If you are under 65, annuities from a registered retirement savings plan or a deferred profit sharing plan, or the earnings from general annuities qualify for the pension income deduction only if they passed to you after the death of your spouse. Those that qualify are put on line 115. Report the earnings from general annuities on line 121 if they do not meet this qualification. Report all of the other income on line 130.

OTHER INCOME

Report income from other sources except self-employment on lines 118 to 130.

If you received a payment for your deceased spouse's former employment, you may be able to exclude up to $10 000 of it from your income. For more details, obtain Interpretation Bulletin IT-237, "Death Benefits Calculation".

If you signed over property to your spouse or to a child under 18, any income, such as interest, dividends, rentals, etc. from that property is **your income**, not income for the person to whom you transferred the property. Interpretation Bulletins IT-258R2, "Transfer of Property to a Spouse", and IT-260R, "Transfer of Property to a Minor", explain this in more detail.

Line 118
Family Allowances

The Family Allowances paid for a child must be added to the income of the person claiming a personal exemption for that child. In most cases the parent with the higher income will claim the child as a dependant and therefore report the Family Allowance. If no one claims a personal exemption for the child, the allowance is income for the person who received the cheques.

The TFA1 slip issued by Health and Welfare Canada and (for people resident in Québec with children aged 16 or 17) the TFA2 issued by the Québec Pension Board show the total allowances paid. If each parent reports part of the total allowances, attach a letter to each return to show how it was split.

If allowances are not being received for a child under 18, attach an explanation to your return.

If you need more details ask for Information Circular 79-9, "Family Allowances".

Line 119
Unemployment Insurance benefits

Copy on line 119 the amount of Unemployment Insurance paid to you as shown on your T4U slip.

Line 120
Dividends from Canadian corporations

List in area I(1) of Schedule 4 the taxable amount of dividends eligible for the interest, dividends and capital gains deduction. These are amounts shown in Box (B) on the T5, or Box (H) on the T3 information slips.

List in area I(2) the taxable amounts of any dividends from Canadian companies that do not qualify for this deduction. These are amounts found in Box (F) of the T5, Box (I) of the T3, and Box (E) of the T5 ISIP information slips.

Enter the total of all taxable dividends received from Canadian corporations on line 120 of your return.

The "taxable amount" shown on the information slip is 50 percent more than the actual amount of dividends received. The federal tax credit is 22 2/3 percent of the "Taxable amount". This credit is shown as "Federal Dividend Tax Credit" on the slips on which the dividends were reported. The end result of these provisions is usually a reduction in tax payable on such dividends. Use Schedule 1 to claim this credit.

Foreign dividends should be included in "Interest and Other Investment Income from Foreign Sources" in area II(2) of Schedule 4.

If your spouse's dividends would reduce your married exemption, it may be better for you to include all your spouse's dividends in your income. You may then claim a dividend tax credit on your return. If you use this option, do not include these dividends in your spouse's income when claiming a deduction transfer on Schedule 2 or the married exemption.

Line 121
Interest and other investment income

Calculate your Total Interest and Other Investment Income on Schedule 4.

All investment income must be reported whether or not an information slip (T5) is received.

List interest which is eligible for the interest, dividends and capital gains deduction in area II(1) of Schedule 4.

List other investment income in area II(2) of Schedule 4. This includes interest from a relative and all investment income from foreign sources. Convert all foreign investment income to Canadian funds at the rate of exchange in effect when the income was received. Report the full amount of such income. Any tax withheld at source is credited to your tax payable as described in "Credits" at the end of this guide.

If you need more details, obtain Interpretation Bulletin IT-396, "Interest Income" and the leaflet "Canada Savings Bonds".

Methods of reporting interest

If you have an investment that does not pay all interest during the year in which it is earned, you must choose one of three methods to report the interest. These are explained on the "Investment Income Choices" form.

Income from joint accounts

The following rules explain how to report the income from joint accounts:

- if you put all the money in a joint account or you gave your spouse the money to put in it, **you** must report all the interest;
- if the money for the account come from both you and your spouse, divide the interest between you in the same proportion as your share in the account; and
- you may be able to claim any unused portion of your spouse's interest, dividends and capital gains deduction. See "line 251".

Cash bonus on certain Canada Savings Bonds

Series 27-31
Canada Savings Bonds issued before November 1, 1977 provide a cash bonus if the bond is held to maturity. If you received such a cash bonus, the cashing agent (bank, credit union, trust company) will have reported it on a form T600C. You may report the bonus as a capital gain on Schedule 3. This means that only one-half of the bonus will be included in your income.

Series 32-35
Original (net) interest – The amount of interest agreed to be paid under the terms of the bond at the time of issue must be reported as interest at line 121.

Tax treatment of bonus interest – Any interest paid in excess of original interest (the bonus interest) may be treated as ordinary interest and included with the original interest on Schedule 4 and line121 of your return **or** it may be treated as a capital gain reportable on Schedule 3 of your return, in the year the interest is **received**:

(i) for holders of Regular Interest Bonds (R Bonds), bonus interest is received every year as part of the interest cheque. If the R bond is cashed between interest periods, a portion of the interest paid would also be a bonus.
(ii) for holders of Compound Interest Bonds (C Bonds), bonus interest is received only when the bond is cashed.

Determination of bonus amount

T5 slip (R Bonds only) – The amount shown as bonus interest can be reported as either a capital gain or interest income.

T600 slip (R Bonds and C Bonds) – If you received a T600C slip as well as a T600 slip when bonds were cashed, the T600C slip shows the bonus interest. If you received only a T600 slip, the bonus and original interest are combined. In this case, the Bank of Canada's leaflet # 65B/85, "Canada Savings Bonds Series 32-35 Bonus Information", has a monthly value chart for each series. Refer to the month you cashed your bond. Subtract the original value from the actual (combined) value. The difference between these two amounts is the bonus. Note that the table was created for the $1 000 bond. If your bonds are greater or less than $1000, you must adjust the amount of interest accordingly (e.g. for a $100 bond, you would have earned 1/10 of the figure, for a $2 000 bond, you would have earned twice the figure).

Bonus interest and accrual method reporting
Remember that any "bonus" interest reported when **accrued** would have been reported as interest. Therefore you will deduct the amount already reported as interest in prior years from the qualifying capital gain amount received when the bond is cashed to obtain the amount of remaining bonus eligible for capital gains treatment.

Series 36 and subsequent
At the time of issue, these bonds did not provide for a fixed rate of interest until maturity. None of the interest from these bonds qualifies as the capital gains.

General annuities

Annuities are composed of a return of the capital paid in and the earnings built on it. Only the earnings portion is taxable.

- **If you are either 65 or more, or under 65 but the annuity was passed to you on the death of your spouse** you have the choice of reporting the earnings as interest income on line 121 or as pension income on line 115. If you put them on line 121, the earnings from Canadian sources will qualify for the interest, dividends and capital gains deduction. The earnings portion from foreign sources qualifies only for the pension income deduction. If you put it on line 115 it will qualify for the pension income deduction described under "Line 240".
- **Other taxpayers under 65** must report the earnings portion on line 121 as interest income. If the earnings come from a Canadian source, they qualify only for the interest, dividends and capital gains deduction.

Do not report annuity payments from a registered retirement savings plan or a deferred profit sharing plan on line 121. If you are either over 65 or under 65 but the annuity payments were passed to you on to the death of your spouse, report the annuity payments as pension income on line 115. All other taxpayers must report them on line 130.

All payments out of an income averaging annuity contract must be reported on line 130.

You may report accumulated earnings annually by notifying your insurer in writing of your wish to do so. If you do not, the income is reported every third year or upon surrender of the policy prior to the expiry of a three-year period. Some types of policies are exempted from these rules and in certain circumstances the reporting may be postponed. If you are in doubt as to how your policies are affected by these rules, contact your insurance company.

Line 126
Rental income

Write gross rental income on line 160. The gross income is the total rental income before any deductions. Generally, the expenses you may deduct to arrive at your net rental income will be those on Schedule 7. Put the net rental income on line 126. **Note that a loss may not be created or increased by capital cost allowance on furnishings, equipment, vehicles or buildings** except those buildings certified as multiple unit residential buildings (MURB's – see IT-367R2" Capital Cost Allowance – Multiple Unit Residential Buildings" for details).

General information on capital cost allowance (depreciation) is provided under the heading "Income from Self-Employment". For more details, obtain the pamphlet "Rental Income", Interpretation Bulletins IT-443, "Leasing Property – Capital Cost Allowance Restrictions", IT-434R, "Rental of Real Property by Individual" and IT-195R3, "Rental Property – Capital Cost Allowance Restrictions".

If you were in a partnership, put the total rental income of the partnership on line 160. Show only **your share** of the net rental income on line 126.

Number of rental units
For each property listed on Schedule 7 indicate the number of residential units rentable. If the property is commercial or industrial, put "0" in this space.

Rental of part of residence
If you rent out part of the building where you live, you must report the amount of rent received. You may deduct the expenses incurred to earn that rent. The expenses that relate only to the rented part may be deducted in full. You may also deduct a reasonable part of the expenses such as taxes and insurance for the whole building. You can calculate how much by putting the area of the rented part over the area of the whole house and making this into a fraction. For example, if a house is 80 square metres and the portion being rented out measures 20 square metres, the rented part is 20/80 or 1/4. Thus you could deduct one-quarter of the expenses.

However, upon sale of the residence you may be subject to tax on a recapture of the claimed depreciation. An explanation of a "recapture" is included under the capital cost allowance item of "Income from self-employment" (lines 135 to 143). Also, the part of your residence that becomes a rental property ceases to qualify as a principal residence for purposes of the exemption from capital gains tax. Refer to Interpretation Bulletin IT-120R3 "Principal Residence" for details.

Rental buildings costing $50 000 or more

Each rental building acquired after 1971 at a cost of $50 000 or more must be shown as a separate capital cost allowance class. This means that any recovered capital cost allowance will be brought into income when the building is sold or disposed of.

For special rules regarding losses on the sale or disposition of a building, see the pamphlet "Rental Income".

Line 127
Taxable capital gains (Allowable capital losses)

Calculate your taxable capital gains and allowable capital losses on Schedule 3 and enclose it with your return. Transfer your net taxable capital gains or allowable capital losses from the bottom of Schedule 3 to line 127.

In simple terms, a capital gain is usually made when you sell property for more than it cost you. If you sell property for less than it cost you, you may be able to claim a capital loss. Since different rules apply to different types of property, see the common examples described below.

Other schedules to assist you in calculating gains or losses on certain types of property are available. These are listed in Information Circular 74-3R2, "Supplementary Schedules for Calculating Capital Gains and Losses".

Some of the terms appearing on Schedule 3 are explained below. For more details, see the pamphlet "Capital Gains".

Valuation Day
For assets acquired before 1972, the Valuation Day value should be considered when computing capital gains and losses. Valuation Day for shares listed in the pamphlet "Valuation Day Prices of Publicly Traded Shares" was December 22, 1971. Valuation Day for all other assets was December 31, 1971.

Proceeds of disposition
This will usually be the selling price of the asset. It might also be compensation for an asset expropriated, destroyed, damaged or stolen.

Adjusted cost base
This is usually the original cost but may differ if there have been changes to the asset after its purchase. For example, the cost of additions to a building may be added to the original cost to establish the Adjusted Cost Base. Similarly, brokerage fees paid to purchase securities would also be added to the original cost to arrive at the Adjusted Cost Base except where an asset was transferred to an Indexed Security Investment Plan within 60 days of purchase and this disposition results in a capital loss to you.

Outlays and expenses
Expenses incurred when selling or disposing of an item may be used to reduce capital gains or increase capital losses. You may not use them as a deduction from income.

Allowance business investment losses
Do not claim on Schedule 3 or line 127 **losses from the disposition** of properties that are:

- shares or certain debts of a Canadian-controlled private corporation (CCPC) sold to a person with whom you deal at "arm's length", or
- certain debts of a CCPC established to be bad debts and certain shares of a bankrupt CCPC.

These are dealt with under "Line 217".

Canadian securities
A gain or loss from the disposition of shares or a security such as a bond, debenture, bill, note, mortgage or hypothec will be taxed as either income (loss) or as a capital gain (loss) when the share or security was acquired and held for the purpose of earning investment income (dividends, interest) and not just to make a profit on resale.

You may (unless you are a trader or dealer in securities) report the gains or losses of all "Canadian securities" on capital account by filing form T123 which is valid for all future years.

A "Canadian security" is any security other than a "prescribed security" or a security held in an indexed security investment plan (127 K). It can be a share of the capital stock of a corporation resident in Canada, a unit of a mutual fund trust or a security issued by a person resident in Canada.

The gains or losses on shares or units are recorded at line 513 of Schedule 3. Gains or losses on securities are reported at line 516.

Prescribed securities – The shares and securities of public companies (listed on a Canadian Stock Exchange) are **not** prescribed securities which include:

- shares of companies, the value of which is mainly derived from real estate and/or resource assets;
- securities or companies with which you do not deal at arm's length (see definition in item "Line 238")
- shares and securities of companies acquired by you from a person with whom you do not deal at arm's length.

Other securities and properties
Capital gains and losses (except for allowable business investment losses) for all remaining securities, including prescribed securities but not Canadian securities and securities held in an indexed security investmennt plan are to be reported in this category.

Capital gains or losses on shares or units of a mutual fund trust (for example those issued by a foreign corporation or trust) are recorded on line 520 of Schedule 3.

Capital gains or losses on all other securities (for example those issued by a foreign borrower), commodity futures and options for the sale or purchases of shares (Puts or Calls) are recorded on line 528 of Schedule 3.

Note: Methods of reporting profits on sales of securities are described in Interpretation Bulletin IT-479R "Transactions in Securities" and transactions in commodities are explained in Interpretation Bulletin IT-346R "Commodity Futures and Certain Commodities".

$200 000 exemption – if you transferred shares of a qualifying small business corporation to your child, up to $200 000 of any capital gain on the shares may be deferred.To calculate the deemed proceeds of disposition and the amount of capital gain you may defer, use form T2211 and file it with your return.

Child includes a grandchild, great grandchild and any persons who before they attained the age of 21 were wholly dependent on you for support and of whom you had custody and control.

Real estate and depreciable property includes land and buildings. It does not include dispositions of a mortgage or similar debt on real estate.

If a building has been disposed of, show the legal description or municipal address. Report only capital gains on depreciable property. If you sold a depreciable asset for less than its cost, refer to the comments on Capital Cost Allowance under the heading "Income from Self-Employment".

Family farms
Capital gains on the disposition, after 1983, of family farm property by full-time farmers during part or all of the period 1972 to 1983 inclusive, may be eligible income for transfers to a registered savings plan (RRSP). Please refer to the Farmer's Income Tax Guide for details.

Personal use property is what you own chiefly for the personal use of yourself and your relatives. It includes personal and household effects, cars, boats, cottages and antiques. A gain on your home will not normally be taxed if you used it only as your principal residence. Since 1982, you may designate only one home per family as a principal residence. See "Principal Residence" (IT-120R3).

If you sold Personal Use Property for more than its adjusted cost, you may have to report a capital gain. Report the gain only if the selling price was more than $1 000. Where your adjusted cost was less than $1 000, show the cost as $1 000. No loss can be claimed on the sale of personal use property.

Listed personal property consists of:

- works of art such as prints, etchings, drawings, paintings and sculptures,
- jewellery,
- rare books, manuscripts and folios,
- stamps,
- coins.

The gain on the sale of such an item (or a set of such items) is treated in the same way as a gain on personal use property.

If you sold such an item for less than its adjusted cost, you may claim the loss only if the adjusted cost to you was more than $1 000. If the selling price was less than $1 000, show the proceeds of disposition as $1 000. Losses on listed personal property can apply only against gains on other items of listed personal property. If such losses are more than such gains, the excess may be used to reduce net gains on listed personal property last year and in the next five years.

Information Slips – Summarize the gains and losses shown on the information slips received except for those shown on a T5 ISIP slip.

Reserves
If you made a gain but the full sale price was not due until future dates, you may deduct a reserve. A reserve must be brought back into income the following year. If all the proceeds are not due then, a new reserve may be calculated and claimed for that year. A reserve is calculated as follows:

(a) for property sold before November 13, 1981

$$\frac{\text{capital gain}}{\text{proceeds of disposition}} \times \text{amount not due} = \text{reserve}$$

(b) for property sold after November 12, 1981, the maximum reserve allowable is the **lesser** of the amount determined under calculation (a) above and where the property was sold

(i) after November 12, 1981 and before January 1, 1982
20% of the capital gain

(ii) during 1982
40% of the capital gain

(iii) during 1983
60% of the capital gain

(iv) during 1984
80% of the capital gain

In the case of transfers of farm property or of shares of qualifying private corporations to your children (or grandchilden) change the percentage given in (b)(i) to 60%, in (b)(ii) to 70%, in (b)(iii) to 80% and in (b)(iv) to 90%.

Deducting a loss
The amount of allowable capital losses you may deduct from your income is calculated on Schedule 3. For an explanation of how any excess is applied, see "Line 253".

Rollovers to/from partnerships and corporations

- If you have transferred property to a partnership or a corporation or have received property from a partnership of which you were formerly a member and intend to defer the resultant tax, the appropriate form must be filed with the department as described on the form:
  - T2057 "Election on Disposition of Property by a Taxpayer to a Taxable Canadian Corporation"
  - T2058 "Election on Disposition of Property by a Partnership to a Taxable Canadian Corporation"
  - T2059 "Election on Acquisition of Property by a Canadian Partnership"
  - T2060 "Election in Respect of Dispositions of Property upon Cessation of Partnership"
- If you have disposed of property and choose to defer tax, details of the disposition should be shown on Schedule 3, whether or not a capital gain occurs.

Indexed security investment plan taxable capital gains
Enter on line 544 of Schedule 3 the taxable portion of capital gains which accrued on securities owned through an indexed security investment plan (ISIP). This is the amount shown in Box (A) of your form T5 ISIP. If your current year losses exceeded your gains, see "line 218". If you have more than one T5 ISIP, report the net taxable capital gain.

If you terminated your ISIP, the full amount of the taxable capital gain realized in the year will be shown in Box (A) of the T5 ISIP and must be reported on line 544.

Unused share-purchase tax credits and scientific research tax credits
Share-purchase tax credits and scientific research tax credits not useable to reduce tax payable in the year of issue and the immediately preceding year are deemed to be capital losses in the year. For a share-purchase tax credit, the deemed capital loss is the amount of the unused credit. This amount is recorded at line 536 of Schedule 3. For a scientific research tax credit, the deemed capital loss is 147% of the unused credit and the loss amount is to be recorded at line 537 of Schedule 3.

Line 130
Other income

Report on line 130 any other type of income not listed on the return. This includes retiring allowances, supplementary unemployment benefit plan (guaranteed annual wage plan) benefits and income-averaging annuity contract payments and the types of income described below.

Do not report
- child tax credits
- lottery winnings
- welfare payments
- workers' compensation payments
- Québec work income supplement.

Alimony or maintenance
If you were divorced or separated, report the periodic payments received from your former or estranged spouse in accordance with a decree, order, judgement or written agreement.

For agreements made after 1983, payments are deemed "periodic payments", if:
- the expense was incurred at the time when the payor and the taxpayer were separated and living apart;
- the expense was incurred for the maintenance of a child credit in the custody of the recipient and the child was not residing with, visiting or otherwise in the charge of the payor at the time the expense was incurred; and
- the court order or written agreement provides that these payments will be treated as taxable income of the recipient.

Amounts paid for tangible property are not considered to be periodic payments except (a) payments for the purchase or improvement of the recipient's residence if they do not exceed in the year 20 percent of the original cost of the property or (b) payments for tangible property for a medical or educational expense.

Payments made (and acknowledged in the agreement) before the agreement, decree, order or judgement is signed but not before the beginning of the previous calendar year are also income in the hands of the recipient.

If you need more details, obtain Interpretation Bulletin IT-118R, "Alimony and Maintenance" or the pamphlet "Separation and Divorce".

If you paid legal expenses in order to collect alimony or maintenance arrears, you may be entitled to a deduction. For more details, obtain Interpretation Bulletin IT-99R2, "Legal and Accounting Fees".

Registered retirement savings plan payment
Report payments from a registered retirement savings plan except annuity payments eligible for the pension income deduction (explained under "Line 115" and "Line 240").

If your spouse contributed to your plan and you received a T4RSP slip showing a "deemed receipt on deregistration" in Box (G), report the income according to "a" or "b":

a) both spouses must file completed forms T2205 with your income tax returns. Use this form to calculate the amount to include in each spouse's income except
b) if, after February 15, 1984, at the time of the withdrawal and as a result of marriage breakdown, you and your spouse were living apart pursuant to a court order or written separation agreement, you must report the entire amount on your T4RSP slip as income.

Registered home ownership savings plan withdrawal
Funds withdrawn from a registered home ownership savings plan (RHOSP) in the taxation year may be exempted from tax if they were used:
- to acquire a home which you occupied before March 2, of the next year, or
- to acquire a new home, and furnishings for it, which you occupied and used before March 2, of the next year.

If you occupied a newly acquired home after March 1, see item 222.

You must file with your return a completed copy of form T1RHOSP, available from your District Taxation Office, and receipts for any furnishings included in your claim.

Overcontributions to a registered home ownership savings plan may be refunded by the issuer. These refunds will be exempt from tax if made within 120 days of the end of the year in which the overcontribution was made out income, these funds earned in the plan is not exempt.

Funds in your RHOSP may be transferred tax free to another RHOSP of which you are the beneficiary but may not be transferred to any other type of plan.

If more information is required, ask your District Taxation Office for the pamphlet "Registered Home Ownership Savings Plans".

Scholarships, fellowships, bursaries
You may deduct $500 from the total of such awards received in the taxation year. You would therefore report only the amount over $500 of your scholarships, fellowships and bursaries. If your awards are less than $500 the information slips (T4A) should still be filed with your return. More details are in Interpretation Bulletin IT-75R2, "Scholarships, Fellowships, Bursaries, Prizes and Research Grants".

Registered education savings plan
The full amount of payments from an educational savings plan in effect before 1972 may not be taxable. If you need more details, obtain Interpretation Bulletin IT-308R, "Registered Education Savings Plans".

Home Insulation or Energy Conversion Grants
Report the amounts shown in Box (E) on T4CHIP and T4NEP information slips on line 130.

If the grant was for property used to produce income, include the grant along with any income from that source. For example, if the grant was received for rental property add the amount to your other rental income at line 126.

The grant must be included in the income of the spouse with the higher net income even if the other spouse received it or owned the property.

INCOME FROM SELF-EMPLOYMENT

Lines 135 to 143
Business income, Professional income, Commission income, Farming income, Fishing income.

In all cases, enter the gross and net income on page 1 of your return. The gross income is the total sales or revenue of the business or profession. If your business lost money, put the loss in parentheses.

Partnerships
Show the gross partnership income on your return (lines 160-170). But include only your share of the net income (or loss) of the partnership in your income.

If you were self-employed, you must completed the Self-Employment Report on page 3 of the return and attach a statement of income and expenses with your return. The statement lists common items of expense. If you use the accrual system, you must also file a Balance Sheet with your return.

A set of Standard Financial Statements has been prepared for your convenience. They are explained in the *Taxopedia*.

A pamphlet "The Small Business" is also available.

Farmers and fishhermen should use the statements in their special guides.

Generally, the expenses you may deduct are those incurred to earn income. Adjust your income for any nonallowable or personal expenses and charitable donations which are not business expenses with form T2130 and the pamphlet "Small Business". Farmers and fishermen will find an adjustment section on their statements of income and expenses.

Federal excise tax on gasoline
Any gasoline tax rebate should be deducted from your gasoline expenses or reported as income on line 130.

Method of computing income
The cash method of computing income from self-employment may be used only by farmers, fishermen and those earning commission income. The accrual method must be used by everyone else carrying on any other type of business and professionals in practice.

Taxation year and calendar year
The taxation year for individuals is the calendar year. However, you normally report the income from a business or profession for a 12-month fiscal period ending in the taxation year. Your fiscal period may coincide with the calendar year ending December 31. Your fiscal year-end is normally set when you file your first return reporting your business income. A fiscal period may be less than 12 months when a business is started or when it closes because of the owner's death.

Business use of residence
If you were self-employed and used one or more rooms in your home only for earning business income, you may deduct a reasonable portion of the house expenses. If you owned the home, you may also claim capital cost allowance. Calculate the expenses to deduct using the method under "Line 126" for the rented part of a residence.

Employment tax credit
If, as an employer, you claim an employment tax credit, include the amount of this credit in your income from self-employment. See "Line 413".

Capital Cost Allowance
The "capital cost" of a depreciable asset usually means the original cost plus the cost of additions and improvements. You may not add the value of your own labor to build the asset. If you claim a Business Investment Tax Credit (see "Line 412") you must subtract the credit claimed from the capital cost of the asset.

Land is not a depreciable asset and therefore no capital cost allowance may be claimed for it.

A "terminal loss" incurred on the disposition of a depreciable asset other than a building may be deducted from income. A "terminal loss" occurs when the sale price of the **last asset** in a class is less than the undepreciated capital cost of the class.

For special rules regarding buildings, contact your District Taxation Office.

A "recapture" of capital cost allowance is income. A "recapture" occurs when the sale price of an asset is higher than the undepreciated capital cost of the class. Both a "recapture" and a capital gain may happen when the sale price exceeds the capital cost of the asset.

DEDUCTIONS

DEDUCTIONS FROM TOTAL INCOME

Canada or Québec Pension Plan contributions

Line 202
Contributions through employment

Put on line 202 the amount (up to the limit given on the return) from Box (D) on all T4 slips. Enter on line 453 any part of your contribution above this limit. For example, if your contributions were $304.00 but the limit given was $300, you put $300 on line 202 and the overpayment of $4 on line 453 for a credit or refund.

In some cases you may get a refund even though your contributions were less than the maximum. If so, our computer will calculate the amount to pay based on your income. Any refund due will be shown on your Assessment Notice.

Some amounts earned through employment may not have been subject to CPP contributions. This may occur

- if you had more than one employer at the same time, resulting in an overall shortage in contributions;
- if you had income such as tips from which your employer did not have to withhold contributions;
- if you were in a class of employment not covered by the employer under the CPP rules.

In these cases you may (if you have not made the maximum employee's contribution) pay 3.6 percent on the income not subject to CPP contributions. This will increase the pension to be received later. The income limit on which to make a contribution is given on page 3 of the return. To make this contribution, attach form CPT20 to your return. Obtain this form from your District Taxation Office.

Employment in Québec – Residents of Québec, enter on line 202 the amount from Box (B) of all Relevés 1 and Box (D) of all T4 slips, up to the maximum. Claim a refund of any contributions over this limit on your provincial income tax return. If you are making an optional contribution for additional employment income, enter the contribution made on line 203 of your provincial income tax return. Attach a note explaining how this amount was calculated.

If you made Québec Pension Plan contributions but lived outside Québec on December 31, treat the contributions as if made to the Canada Pension Plan. Attach a copy of your provincial earnings slip (Relevé 1) from your employer to your return.

Line 203
Contributions payable on earnings from self-employment

Complete the "Canada Pension Plan Contribution on Self-Employed Earnings" box on page 3 of your return. "Self-employed earnings" usually means the net total profits from all businesses carried on. If you have one business these will be your net income. If you have several businesses subtract all the losses from all the profits. If the losses exceed the profits, do not apply the net loss against any employment income received. In a partnership, include only your share of the profits.

Only a portion of income may be used to calculate CPP contributions if

- you became 18 or 70 years of age before December,
- you received a Canada or Québec Pension Plan retirement or disability pension, or
- the return is for a person who died before December.

Our computer will calculate the amount to pay. The required contribution will be shown on the Assessment Notice.

If you need more details, obtain the pamphlet "The Canada Pension Plan, Information for the Self-employed".

Residents of Québec – Calculate the Québec Pension Plan contributions required on your earnings from self-employment on your provincial income tax return on line 203.

Line 204
Unemployment Insurance premiums

*The limit printed on line 204 is for a person paid weekly (52 times). If your insurable earnings shown in Box (H) of your T4 slip are based on a 53 or 54 week pay period, your premium limit is higher. Please check with your employer, your district office or the pamphlet "Unemployment Insurance Premium Tables" for the current amount.

Copy on line 204 the amount up to the limit* from Box (E) on all T4 slips. Put any part of your premiums over this limit on line 454. For example, if your premiums were $463.00, you would write the maximum, $460.00, on line 204 and $3 on line 454. This overpayment will be credited or refunded to you.

In some cases you should get a refund even though your premiums were less than the limit. If so, our computer will calculate the amount based on your income. Any refund due will be shown on your Assessment Notice.

Line 207
Registered pension plan contributions

Copy on line 207 the amount shown in Box (F) of your T4 slip. You may not contribute more than $3 500 from your current employment. If the amount shown is over $3 500 but part of it was pension contributions based on previous employment, attach a note to your return showing:

- the type of past employment,
- the amount of contributions for this past service, and
- the amount that is interest.

If you chose to contribute for past service before November 13, 1981, the amount of any interest paid may be claimed either as part of your past service limit or as interest expense.

If you decided to contribute for service after November 12, 1981, the amount of accrued interest paid to the date when you decided to do so may be claimed as part of your past service limit. No deduction is allowed for any instalment interest paid made after that date.

Transfers: – A deduction over these limits may be claimed for the amount of your lump sum payment (excluding that part relating to current service) from the registered pension plan of your former employer and reported on a T4A slip which was transferred to the registered pension plan of your new employer. A receipt for the amount transferred should be provided by your new employer. Transfers arranged before February 15, 1984 from an unregistered plan are also deductible.

If you need more details, obtain Interpretation Bulletin IT-167R5, "Registered Pension Funds or Plans – Employee's Contributions".

Line 208
Registered retirement savings plan (RRSP) premiums

Line 208 is for the amounts you contributed to your RRSP, your spouse's plan or both. You must attach an official receipt (not a photocopy). If you contributed to your spouse's plan, your receipt must show your name as contributor and your spouse's name as annuitant.

Contributions in first 60 days of the year – Payments made from January 1 to March 1 may be deducted for either last year or this year, or divided between both years. If you are claiming part of such a contribution for the taxation year, attach the receipt to your return. However, keep a record of how much is left for this year's return. If you are claiming part of a payment made between January 1 and to the end of February of last year on your return, attach a note listing the total amount contributed in the first 60 days of the taxation year, the part used in the previous year, and the part carried forward.

Maximum deduction – If you were not covered by a pension plan or a member of a deferred profit sharing plan, or if you contributed to an employees' plan which did not include contributions from the employer or another party the deduction limit is either $5 500 or 20 percent of your earned income, whichever is less.

If you were employed and were either covered by a pension plan or a member of a deferred profit sharing plan to which your employer or a third party made a contribution, you must subtract your pension plan contributions (including past service amounts) from either $3 500 or 20 percent of your earned income, whichever is less. The remainder is your maximum deduction for the year. (Do not take Canada or Québec Pension Plan contributions into account; they do not affect your limit.) If your pension plan contributions exceed $3 500 or 20 percent of earned income, you may not claim for RRSP's.

Earned income can usually be calculated:
"Total Income" (line 150) minus training allowances; net research grants; income on lines 118 to 121, line 127 and any payment received from an income-averaging annuity contract, a registered education savings plan, or the taxable portion of scholarships, fellowships and bursaries on line 130; the deductions on lines 204 and 212; and the amount of any payments transferred to an RRSP or registered pension plan.

Transfers – You may also deduct pension income, deferred pay of military personnel, or deferred profit sharing plan receipts paid into your own **(not your spouse's)** RRSP. Retiring allowances may also be transferred to your RRSP subject to certain limitations. If you were a member of a pension plan or deferred profit sharing plan in which your employer's contributions have vested in you, you may transfer $2 000 for each year of employment that such contributions were made on your behalf. In all other cases, the limit is $3 500 for each year of employment. Calculations can be made on formT2097, which is available from your District Taxation Office.

Payments from an **unregistered** Canadian pension plan or a foreign pension plan are no longer eligible for transfer to your RRSP (except where the benefits are attributable to services rendered in a period when you were not a resident of Canada).

Farmers selling their farm property may be eligible for a special deduction for contributions to their RRSP if they had taxable capital gains on the disposition of their farm property. The maximum contribution that may be claimed for this special deduction is equal to the lesser of the taxable capital gain or $10 000 for each year of full-time farming between 1972 and 1983, minus any special deduction claimed by one's spouse and any contribution made to his/her RPP or RRSP. More details can be found in the 1984 Farmer's Income Tax Guide.

Excess contributions – If you paid more to your own or your spouse's plan than you are allowed, obtain the pamphlet "Registered Retirement Savings Plans" for how to withdraw these excess amounts.

Further information is in Interpretation Bulletin IT-124R4, "Registered Retirement Savings Plans".

Line 211
Registered home ownership savings plan (RHOSP) contributions

Deduct your contributions (up to $1 000) into a registered home ownership savings plan. Enclose the official receipt (not a photocopy) issued by the seller of the plan.

Contribution limits are $1 000 per year to a lifetime total of $10 000. Your lifetime limit of $10 000 does not include the interest earned on the funds in the plan. This interest is not eligible for the interest, dividends and capital gains deduction.

You may not claim this deduction if you or your spouse with whom you lived owned in both the taxation year and the year before a property in which anyone lived during those years or if you have previously cashed a RHOSP or claimed a "top-up" deduction.

You may deduct payments to an existing plan even if your home was acquired at any time in the taxation year.

You may not deduct interest on money borrowed to contribute to your plan.

If you need more details, see the pamphlet and Information Circular 75-18R5 both entitled "Registered Home Ownership Savings Plans".

If you withdrew RHOSP funds during the year, refer to "Line 130". If you have acquired a new home or are acquiring one, see "Line 222".

Line 212
Annual membership dues

Deduct your annual membership fees paid to a trade union or an association of public servants or annual dues required to maintain legally recognized professional status.

Annual membership dues do not include initiation fees, special assessments, amounts charged for any purpose other than the organization's ordinary operating costs, or charges for a pension or insurance plan even if they are shown as dues on the receipts.

If you need more details, ask for Interpretation Bulletins IT-103, "Union Dues Deductible in Computing Income from an Office or Employment", and IT-158R, "Employees' Professional and Other Membership Dues".

Line 213
Tuition fees

Only the student may deduct tuition fees even if someone else paid them.
As a student, you may claim tuition fees (not books or other expenses) if they meet one of the following criteria:

a) the fees were paid to an educational institution in Canada and were over $100 in total,
b) the fees were paid to a university outside Canada where you attended a degree course full time for at least 13 consecutive weeks;

c) you lived in Canada throughout the taxation year and commuted to the United States to a postsecondary educational institution whose fees were over $100; or
d) you attended an educational institution outside Canada, paid fees over $100 but you were "deemed" to live in Canada for tax purposes (armed forces personnel or embassy officials, etc.)

Certification – If you are deducting tuition fees, you must attach to your return a certificate signed by the institution. If the school is in category (a), the certificate is the official receipt issued by the institution for income tax purposes. If it is in (b), the certificate is form TL11A, (c), form TL11C, or (d), form TL11D. These forms are available from your District Taxation Office.

You may claim fees for an academic year or a calendar year, that is, for any period of up to twelve months **starting** in the taxation year. If you go by the calendar year, enclose a note showing how much of the fees are from the attached receipt and the amount from last year's receipt.

If your employer paid the fees you may claim them only if the amount your employer paid has been included in your income.

If you need more details, see Interpretation Bulletin IT-82R2, "Tuition Fees".

Line 214
Child care expenses

Calculate your claim for child care expenses on Schedule 5.

A "supporting person" is anyone who provides money for the care of the child you are claiming child care expenses for. The person can be a parent of the child, a person claiming the child as a dependant on her or his tax return, or your husband or wife.

Part 1
If you were not living with a person classified a supporting person check box (a).

If you were living with a supporting person at the end of last year (or reunited with a supporting person you had separated from during the year before March 1 of this year) you and the supporting person must calculate both your net incomes. To do this calculate your incomes down to line 224 on your income tax returns but do not deduct any child care expenses on line 217.

If your net income is less than the supporting person's check box (b) and print the supporting person's net income in the space.

If your net income is more than the supporting person's, read lines (i), (ii) and (iii). Check the one that describes your situation and box (c). If none of these applies to you you may not claim child care expenses. However, the supporting person may check box (b) and claim the expenses on his or her return.

Part 2
List the name and birthday of each child under 14. A child over 14 who requires care because of illness or a handicap should also be listed.

Part 3
List the people you paid to look after the child(ren) and the total amount you paid them. You may not claim money paid to anyone described in part 3 (i), (ii) or (iii). You do not have to attach your receipts for these expenses but you must keep them in case you are asked for them.

If you married in the year, include child care expenses paid by your spouse prior to the date of marriage. If you start to live with an individual who had children, include all payments made at any time in the year for children of whom you are the parent, or for whom you are claiming a personal exemption. Your claim must be reduced by the amount of any Limitation"C" claim. The reduction is calculated in Area 5 of the schedule.

Part 4
Fill in Limitations A , B and C if you checked box (c) of part 1. If you need help contact your District Taxation Office.

Part 5
Put the lowest amount from part 4 on line 1. If you checked box (c) in part 1 and your supporting person deducted any child care expenses on line 214 of his or her return you put the same amount on line 2.

If you need more details, get the pamphlet "Child Care Expenses" from your District Taxation Office.

Line 217
Allowable business investment losses

You may deduct one-half of losses on the disposition of properties which are
- shares or certain debts of a Canadian-controlled private corporation (CCPC) sold to a person with whom you deal at "arm's length" or
- certain debts of a CCPC established to be bad debts and certain shares of a bankrupt CCPC.

The amount to deduct is generally calculated in the same way as other allowable capital losses. However, you may claim the full amount of your allowable business investment loss against your income for the taxation year. The balance is then applied to other years in the same way as non-capital losses described under "Line 252" in this guide.

If you have a loss, attach a statement showing the
- name of the corporation,
- number and class of shares sold (or date of issue and type of debt),
- date the debt or shares were bought,
- sale proceeds,
- adjusted cost base,
- outlays and expenses on the sale,
- amount of loss claimed.

Do not report this type of loss on Schedule 3.

If you need more information, obtain Interpretation Bulletin IT-484, "Business Investment Losses".

Line 218
ISIP allowable capital losses

If your current year losses recorded in Box (B) of your T5 ISIP slips exceed your current year gains recorded in Box (A) of your T5 ISIP slips, enter the net allowable capital loss on line 218.

If you terminated an ISIP, only one-fifth of any allowable capital loss arising from the termination may be deducted. The deductible amount will be shown in Box (B) of T5 ISIP. One-fourth of the remainder, which is shown in Box (C) of the slip, may be claimed in each of the next four years.

Line 222
Other deductions

The items you may deduct on line 222 are described below. If you have more than one, or if you are explaining one, enter the total on line 222 and attach a note with the details.

Carrying charges
Interest on money borrowed for investment – Claim the interest paid on money borrowed to earn investment income. Do not include any interest on loans taken out after November 12, 1981 to invest in a registered retirement savings plan or registered pension plan. If you are claiming interest on money borrowed prior to this date and used for these purposes or to purchase an income-averaging annuity contract, give the date of the loan. Interest on money borrowed and invested through an Indexed Security Investment Plan is not allowable.

If you are claiming more than $400 interest expense, you should complete form T2219 and attach it to your return.

If you used a low interest loan from your employer for investment purposes, the interest you paid together with the taxable benefit included in your income may be claimed as interest expense, providing it otherwise qualifies.

The monthly payment for savings bonds bought through payroll deductions may have contained an interest charge. If so, calculate the amount of interest paid this way and claim it as a carrying charge.

Interest on a life insurance policy loan used to earn income is deductible, providing the interest is actually paid and not added to the adjusted cost base of the policy. If you are claiming interest paid on a policy loan you must have the insurer complete form T2210 "Verification of Policy Loan Interest by the Insurer". If this is not done before June 1 of this year, the policy loan interest is not deductible.

Other carrying charges include:
- fees for the management or safe custody of investments,
- safety deposit box charges for storage of investment documents,

- accounting fees for recording investment income, and
- investment counsel fees.

Claim brokerage fees on the sale of securities as expenses of the sale on Schedule 3.

If carrying charges are for both Canadian and foreign investment income, split them between the two on a reasonable basis.

Moving expenses

If you moved to earn wages or self-employed income, you may deduct certain moving costs from income earned at the new location. To qualify
- your new home must be at least 40 kilometres closer to your new workplace;
- you may not claim expenses which were or may be repaid (by your employer for example); and
- the move must be within Canada. If you were a "deemed" Canadian resident, a move outside Canada may qualify.

To make this claim, you need form T1-M. You may also want Interpretation Bulletin IT-178R2, "Moving Expenses", and the pamphlet "Moving Expenses".

Moving expenses – Students

Students who moved to take a job (even a summer job) or to start a business may deduct moving expenses. Those who moved to attend full-time courses at a postsecondary educational institution in Canada may also deduct moving expenses from any scholarship, research grant or similar award income. Your claim in either case may not exceed the amount of your income from these sources.

Students who left Canada, or foreign students who came to Canada, to attend postsecondary educational institutions may also deduct moving expenses from scholarships, research grants and similar awards.

Alimony or maintenance paid

Deduct what you paid for alimony or maintenance on line 222. Attach a note showing the name and address of the spouse to whom the payments were made.

Payments must have been made regularly according to a decree, order, judgment, or written agreement. They must have been paid to your estranged spouse, or to a third party for the benefit of the spouse, or for children in the spouse's custody.

For agreements made after 1983, payments may be deemed to be an allowance payable on a periodic basis and payments made (and acknowledged in the agreement) before the agreement, decree, order or judgment is signed but not before the beginning of the previous calendar year may be deducted. See item 130.

If you were separated or divorced in the taxation year, you may deduct either the separation allowance or the personal exemptions for your spouse and children, whichever is better for you. But you may not claim an exemption for a child claimed for the equivalent-to-married exemption by your spouse.

If you need more details, see Interpretation Bulletin IT-118R, "Alimony and Maintenance" or the pamphlet "Separation and Divorce". If your spouse lives outside Canada, obtain Information Circular 77-16R, "Non-Resident Income Tax".

Purchase of a home

If you bought or finished a new home, you may be eligible for a registered home ownership savings plan "top-up" deduction if –
- before acquiring the home neither you nor your spouse (if you lived together at any time during 1984) owned at any time after 1981 any other real property that anyone live in,
- you were eligible to make a tax deductible contribution to an RHOSP for this year,
- you closed your RHOSP, if any, and used all of the funds to acquire your new home or your new home **and** qualifying new furnishings for it,
- the home you purchased or built was not used for any purpose except display at any time before you acquired it,
- you moved into the home before March 2 this year,
- no other person has claimed a "top-up" deduction for the same home, and
- no one has received, or is eligible to receive, a Canadian Home Ownership Stimulation Plan grant for the same home.

You need not include in income the funds you withdrew from your RHOSP. In addition, you may deduct the special "top-up" computed as follows: Add the cost of your new home and qualifying new home furnishings **and,** from this total or $10 000 whichever is less, deduct all amounts contributed to your RHOSP before the taxation year. For example, if you spent $65 000 and you had contributed to your RHOSP $1 000 in 1983 and $1 000 in 1982, and nothing in any other year, your deduction would be $10 000 – $2 000 = $8 000.

If you take this "top-up" you may not deduct any amount as a contribution to your RHOSP this year and you will not be eligible to acquire another RHOSP.

You may claim the "to-pup" deduction on form T1RHOSP, "Registered Home Ownership Savings Plan Disbursement Certificate". If you did not have an RHOSP, use formT579, "Top-up Deduction Election Form".

Home furnishing only qualify if they were bought new for use in your new home. The furnishings must have been delivered to the new residence by March 1 and be:
- household furniture (except built-in),
- appliances costing at leat $100 each (refrigerators, freezers, washers, dryers, dishwashers, stoves and ovens, vacuum cleaners, floor polishers and shampooers),
- curtains, drapes, blinds and interior window shutters, and
- rugs and carpets (including underpadding)

If you were unable to occupy your home before March 2, but you withdrew RHOSP funds last year to buy a home, you must report the withdrawal as income. See "Line130" and the information below.

If you do acquire and occupy a home before the end of 1987, you will be able to claim a deduction in the year you buy your home on account of the RHOSP withdrawal you included in your income.

If you withdrew your funds and reported the amount from such an RHOSP withdrawal in 1981, 1982 or before April 20, 1983 and you purchased and occupied a home in 1984 you cannot claim the "top-up" deduction. You may deduct either (i) the amount spent from the start of the year you withdrew the funds to December 1984, to acquire your home or (ii) the net amount previously reported, whichever is less. If building a home, this would include all amounts spent on land, labor, material, etc.

Claim this deduction on form T1 RHOSP which is available from your District Taxation Office.

More details are in Information Circular 75-18R5 and the pamphlet, both entitled "Registered Home Ownership Savings Plans".

Repayments of income amounts

Repayments of Canada or Québec Pension Plan benefits, Family Allowances, scholarships, fellowships, bursaries, research grants and of any salary or wages to your employer for the time you received Worker's Compensation payments or wage loss replacement benefits can be deducted on line 222.

If you received too much in Unemployment Insurance benefits, there are two ways you might have paid back the Canada Employment and Immigration Commission. You may have had some of the overpayment deducted from later benefits. In this case, your T4U information slip will show just the net amount received and no further action is needed. If you paid the commission directly, you will have received an official receipt for your repayment. Deduct the amount shown on this receipt and attach the receipt to your return.

If you received Unemployment Insurance benefits but had a net income of more than $30 030 do not put the repayment on line 222. See "Line 250".

Interest paid on refunds of income tax must be included in income in the year of receipt. It may also be included in the interest, dividend and capital gains deduction. If any of this interest has to be repaid to the department on a reassessment, it may be deducted from income in the year of repayment only if it was not included in the interest, dividends and capital gains deduction.

Petroleum exploration ventures

Investors in petroleum exploration ventures will normally be provided with details of deductible amounts by the principals of the venture. If you are not actively carrying on the business concerning the venture, enter your deduction on line 222.

Copies of statements providing details of the deduction must be filed with your return. Please ensure that the principal's name and address and the number of units (or shares) held is indicated.

Canadian motion picture films and videotapes

If you are an investor in a certified Canadian production and have not acquired a film or tape to earn income from a business, enter your claim for capital cost allowance on line 222. You must file with your return a copy of form T1-CP issued by the producer. If you need more details, obtain Interpretation Bulletin IT-441, "Capital Cost Allowance – Certified Feature Productions and Certified Short Productions".

Line 225
Forward averaging withdrawal

If you have already decided to average income forward you will automatically be notified of the amount you elected to average forward, your accumulated averaging amount and your adjusted income for the purposes of a current election to forward average. If you have not received this information by mid-March, contact your District Taxation Office.

If you wish to bring some or all of your accumulated averaging amount into income, you must complete form T581, available from your District Taxation Office, and file it with your return. Enter the amount you wish to withdraw on line 225 of your return. Add this to your Net Income. Claim the corresponding Forward Averaging Tax Credit on line 458 on page 4 of your return.

A leaflet, "Forward Averaging" gives more information.

EXEMPTIONS

Any person for whom you are claiming an alimony or maintenance deduction cannot be claimed as a dependant. You may claim the more beneficial of the deduction described in item 222 **or** the applicable deduction(s) described below, but not both.

Income of spouse or dependants
The amount you may claim as exemptions for a spouse and other dependants may be changed by their net income. Dependants' "net income" is usually the figure that would be put on line 224 of their tax return plus any of the following amounts received by them:

- Guaranteed Income Supplement
- Spouse's Allowance
- worker's compensation payments
- social assistance payments (for claims other than the married exemption on line 230).

Special rules for immigrants, emigrants and sojourners
In the Identification area on page 1 of your return, write the date you entered or left Canada.

If you moved to or from Canada in the taxation year or stayed more than 183 days in Canada, you may have to reduce your claim for "Total Personal Exemptions" (line 235). How to calculate these amounts is explained in the pamphlet, "Immigrant's and Emigrant's Income Tax Guide" and Interpretation Bulletins IT-193, "Taxable Income of Individuals Resident in Canada during Part of a Year", and IT-221R, "Determination of an Individual's Residence Status".

Nonresident dependants
You may claim the married exemption and exemption for wholly dependent children if your spouse and children live outside Canada provided that you actually support them. No exemptions may be claimed for other relatives not living in Canada. Claim the married exemption on line 230 and your wholly dependent children on line 231. Then complete form T1E-NR and attach it to your return. Form T1E-NR is available from your District Taxation Office.

You must also attach proof that you paid their support to your return. Proof, such as a receipt for a money order, must show the amount and date of payment and the name and address of you, the receiver and your dependant.

Gifts to persons living outside Canada are not considered support. Payments to your family abroad do not always entitle you to an exemption. Your spouse and/or children must actually be dependent on you for support. If they have enough income or assistance from other sources outside Canada for a reasonable standard of living in their own country they are not considered dependent on you.

A child over 21 must be dependent either because of an infirmity or attending school full-time. Form T1E-NR also explains how to claim a dependant over 21.

Basic personal exemption
All persons living in Canada throughout the taxation year may claim the basic exemption. Enter this amount in the space provided.

If you immigrated or emigrated during the year, see the special rules given above.

Age exemption
If you are 65 or more, claim the age exemption in the space provided, regardless of your income. If you did not receive the Old Age Security Pension, attach an explanatory note. Remember to put your date of birth on page 1 of your return.

If your spouse is 65 or older, you may be able to claim some of your spouse's age exemption. See "Line 251" and Schedule 2.

Line 230
Married exemption

If you were legally married, you may claim the married exemption. You may not claim the married (or equivalent-to-married) exemption for someone you are living with or for a common-law husband or wife.

Change in marital status – If you got married or separted last year, advise us of the date in the space provided. The exemption is reduced only by the net income of your spouse while you are married. However, if you separate and reunite in the same year, your spouse's income for the whole year must be considered.

If you were divorced or separated and are making alimony or separation payments, see "Line 222".

If you were single, divorced, separated, or widowed you may be able to claim an amount equivalent to the married exemption for another dependant. See "Line 233" and Schedule 6. No other exemption may be deducted by you or any other taxpayer for a person claimed as an equivalent-to-married dependant.

Remember to enter your marital status on page1 of your return.

Except for certain dividends (see "Line 120") and income from property you transferred to your spouse, all income received by your spouse must be reported on your spouse's income tax return.

If your spouse lived outside Canada, see "Nonresident dependants" above.

If you need more details, read Interpretation Bulletins IT-191, "Residents of Canada: Personal Exemptions", and IT-429, "Spouse's Income in Year of Change of Marital Status".

Line 231
Exemption for wholly dependent children

The maximum exemptions for children under 18 or over 18 are given on the income tax return along with the maximum amount children in each category may earn. If a child **under 18 earned** more than the limit, subtract one

half of the **net** income from the maximum deduction and claim the remainder as the exemption. If a **child over 18** earned more than the limit, subtract the whole net income from the maximum deduction and claim the remainder.

A **dependant 21 or more** must either attend school or full-time or have a disability to be claimed on your return.

Nieces, nephews and grandchildren – A claim for wholly dependent nieces or nephews living in Canada or grandchilden is allowed if they qualify as wholly dependent children.

Line 233
Additional personal exemptions

Equivalent-to-married exemption – This exemption must be for a dependant who is related to you by blood, marriage (not common-law) or adoption and who lives with you. A dependant who attends school away from your home is considered to live with you if the dependant was home during the rest of the year. The dependant's net income may reduce the exemption.

Other dependants – You may claim the support of only the dependants mentioned on Schedule 6. The word "parent" includes someone who supported you when you were a child.

Calculate the amount to put on line 233 on Schedule 6 and attach it to your return.

DEDUCTIONS FROM NET INCOME

Transfers

The Deduction for blind persons or those confined to a bed or wheelchair (Line 246) and the Education deduction (Line 247) may be transferred to your own return, if they apply to dependants for whom you are claiming (or would claim if their net income were lower) either the "child" or "equivalent-to-married" exemptions. For details on how to transfer deductions from your spouse, see "Line 251" and Schedule 2.

Line 238
Interest, dividends and capital gains deduction

If you report interest from Canadian sources, dividends from taxable Canadian corporations or certain eligible taxable capital gains, you may claim this deduction. Dividends from an indexed security investment plan shown on your T5 ISIP do not qualify for this deduction.

Your eligible interest and dividend income must be reduced by the amount of any interest claimed on line 222 for money borrowed to earn these types of income. This is so even if you did not receive such income in the taxation year.

Claim either (a) the net amount of your eligible interest, dividends and taxable capital gains (before deducting allowable capital losses), or (b) $1 000, whichever is less.

Schedule 4 will help you calculate your deduction. Complete it step by step and enter your claim on line 238. Attach to your return all your information slips concerning your investment income.

If your spouse had income which qualifies for this deduction, you may be able to claim part of your spouse's unused deduction on your return. See "Line 251" for details.

Eligible interest income is interest from Canadian sources. Generally, interest from bank deposits, bonds, mortgages, notes and annuity income reported on line 121 qualify. Interest income that does not qualify for the deduction includes foreign interest and interest received if you were not dealing at "arm's length" with the payer.

Eligible dividends are the taxable amounts of dividends shown in Box (B) on your T5 or Box (H) of your T3 slips from taxable Canadian corporations with which you dealt at "arm's-length". Dividends on shares which you own through an indexed security investment plan do not qualify as eligible dividends.

Eligible taxable capital gains are the amounts of taxable capital gains (without deducting allowable capital losses) on sales of Canadian securities or from mutual fund trusts, or taxable capital gains dividends from mortgage investment corporations or mutual fund corporations. Do not include capital gains shown on your T5 ISIP and reported on line 544 of Schedule 3. These do not qualify for this deduction.

Canadian Securities are shares, units in a mutual fund trust, bonds, and similar items whose income qualifies for the interest, dividends and capital gains deduction.

Line 240
Pension income deduction

If you received qualifying pension income and were either:
(a) 65 or older; or
(b) under 65 and are not claiming a deduction for 1984 for payments (other than a retiring allowance or a deferred profit sharing plan payment) transferred to your registered retirement savings plan or registered pension plan,

you are eligible to claim this deduction. Claim $1 000 or the total of your qualifying pension payments, whichever is less.

Qualifying pension payments are:
(a) pension payments received from a pension plan as part of a life annuity,
(b) payments from a registered retirement income fund, annuity payments from a registered retirement savings plan or deferred profit sharing plan and the taxable portion of other annuities, if you were born before 1918, and
(c) payments listed in (b), if received after the death of your spouse, whatever your age.

The following amounts **do not qualify,** whatever your age:
- lump-sum payments on withdrawal from a pension fund or registered retirement savings plan
- Old Age Security Pension, Guaranteed Income Supplement and Spouse's Allowance
- payments from the Canada or Québec Pension Plan
- retiring allowances such as severance pay
- annuity income you reported as interest income on line 121
- income averaging annuity contract payments
- death benefits
- pension benefits transferred into a registered retirement savings plan or a registered pension plan.

If your spouse had eligible pension income, you may be able to claim part or all of your spouse's deduction on your own return. See "Line 251" and Schedule 2.

More details are in Interpretation Bulletin IT-401R, "Pension Income Deduction".

Line 242
Medical expenses

You must attach receipts for medical expenses (such as dental bills) but not for premiums paid to private (nongovernment) health plans. Do not claim premiums paid to a government plan because they are not deductible.

The expenses must have been paid for you, your spouse, or your dependants. If you deduct expenses for a dependant (other than your spouse) you would have claimed for an exemption if his or her net income had not been more than the limit specified on the tax return, you must add 68 percent of your dependant's income above that limit to your own tax as a tax adjustment in the Detailed Tax Calculation, Schedule 1.

The expenses may have been paid in any 12-month period ending in the taxation year but must not include expenses previously claimed. Choose the period that is best for you.

You may not claim medical (or dental) expenses for which you have been, or may be, repaid from any source unless the amount has been included in your income. "Source" includes any repayment received from public or private medical, dental or hospitalization plans. However, the difference between the amount paid out for a medical expense and the amount reimbursed by insurance plans is an eligible medical expense.

Claims for travelling expenses incurred to obtain necessary medical treatment not locally available should be supported as follows:

- prepare an itemized statement of the costs incurred,
- attach the receipts to the statement,
- record the total amount on Schedule 9, with an explanation as "Travelling expenses, see attached statement", and
- file the receipts, statement and schedule with your income tax return.

Complete Schedule 9 plus line 248. If you need more details, obtain Interpretation Bulletin IT-225, "Medical Expenses".

Line 243
Charitable donations

Normally, only donations made to Canadian registered charities and registered Canadian amateur athletic associations are allowed. Receipts from these organizations must show the registration number and be in your or your spouse's name. Interim receipts or cancelled cheques will not be accepted as proof of payment.

If you have income from the United States, you may deduct donations made to American charitable organizations. Your claim for these donations may not exceed 20 percent of the income from the USA (a commuter working in the USA may use the general limit of 20 percent of net income). Also deductible are gifts to prescribed universities outside Canada, gifts to Canadian municipalities, gifts to the United Nations and gifts to charities outside Canada to which the Government of Canada has made a gift in the year or in the preceding year. Receipts are also required for all such gifts.

Enclose receipts for all charitable donations made in the year to verify that you have an amount available to deducted in a later year. A detailed listing or an adding machine tape attached to the receipts will assist in the processing of your return. However, the amount you may deduct, including any amounts carried forward from the previous two years may not exceed 20 percent of your net income. When claiming donations carried forward from a prior year, you should put a note in your return giving the year(s) during which the donations were made and the amount(s) of the carryforward. Donations made after 1980, that are left over after calculating the maximum may be carried forward for up to five years from the year in which they were made. Keep a record of any amounts to carry forward, and always claim the earliest donations first.

Charitable donations made in the year of death by a deceased person may be carried back one year.

If your claim includes amounts carried forward from previous years, state this on your return.

Do not include pledges not paid, gifts to individuals or the value of work done for charitable purposes.

Line 245
Gifts to Canada or a province

Gifts made to Canada or to a province may be deducted if you enclose receipts.

Gifts to institutions of property certified by the Canadian Cultural Property Export Review Board may also be claimed. Attach to your return both the official receipt from the institution and certificate T871 issued by that board.

Gifts valued at more than the amount required to reduce your taxable income to zero may be carried forward for five years.

For more information, obtain the pamphlet "Gifts in Kind" from your District Taxation Office.

Line 246
Disability deduction

This deduction may be claimed by anyone who was blind at any time during the year or anyone confined to a bed or a wheelchair for a substantial part of each day for at least 12 consecutive months ending in the year, for a period beginning in the year and continuing to the end of the year, if in the opinion of a medical practitioner you will be so confined for a 12-month period, or if you would have been so confined were it not for the use of a mobility device (e.g. braces, artificial leg, etc.) Factors such as inability to work, or the receipt of disability payments are not accepted as proof of eligibility for this deduction.

If you do not need all of this deduction to reduce your taxable income to zero, your spouse or supporting person may claim the unused part.

If you are claiming an "equivalent-to-married" or "child" exemption for someone who qualifies for a deduction, you may claim the deduction on your own return. If you are supporting a person whose net income was more than the limit for an exemption you may transfer the portion of the deduction not required to reduce the dependant's taxable income to zero.

If your spouse is entitled to this deduction, the transfer must be calculated on Schedule 2. See "Line 251".

If this is the first year you are claiming this deduction, also complete and attach form T2201 available from your District Taxation Office.

This deduction is **not** allowable where a medical expense for a full-time attendant or care in a nursing home is being deducted for this individual. You may claim the more favorable deduction but not both.

Line 247
Education deduction

Deduct $50 for each month in which you attended a designated educational institution full-time, enrolled in a qualifying educational programme.

Designated educational institutions include schools that have job retraining or adult education courses as well as most universities and colleges in Canada.

Full-time attendance means you took a complete study programme during a normal school day. It does not include night courses or other part-time studies taken in addition to a job, for example. Also if you attended full-time for only part of a month you may count that as a month. Full-time attendance at a university outside Canada in a course at least 13 weeks long leading to a degree also qualifies. You also qualify if you lived in Canada and commuted to the United States of America to attend a college or university there.

A qualifying program contains courses of at least three consecutive weeks duration. There must be at least ten hours work each week in the programme at the postsecondary level. Courses at an institution certified by the Minister of Employment and Immigration must be occupational courses to teach or improve job skills.

You may not claim this deduction if (i) you received training allowances under the National Training Act, (ii) you were a nurse in training and received free board and lodging or other allowance from the nursing school, (iii) you were reimbursed for cost of the courses (other than by award money), or (iv) you were receiving salary or wages while taking a job-related course.

If you are claiming an "equivalent-to-married" or "child" exemption for someone who qualifies for this deduction, you may claim the deduction on your own return. If you are supporting a person for whom you are prevented from claiming such an exemption because his or her income was more than the limit for these exemptions, you may still be able to claim part of the education deduction. The amount not required to reduce the student's taxable income to zero may be transferred to you.

If your spouse is eligible for the education deduction, the transfer must be calculated as described at "Line 251" on Schedule 2.

For this deduction, you must attach an "Education Deduction Certificate" (form T2202A or form T2202) issued by the institution to confirm full-time attendance and enrollment in a qualifying programme. These forms have a section showing how to split and transfer the deduction. The student must complete and sign this section.

More details are in Interpretation Bulletin IT-224R3, "Education Deduction".

Line 249
Employee stock option deduction

Stock option benefits received will be shown in the space to the right of Box(O) of your T4 slip. The amount of stock options qualifying for this deduction will be identified by an asterisk (*). You may deduct one-half of this amount.

Line 250
Unemployment Insurance benefit repayment

People with net incomes over $33 150 must repay part of any Unemployment Insurance benefits they received. This repayment is made on the income tax return.

If your net income (line 224) is more than $33 150 but you have received UI benefits in the year, complete the calculation on page 3. You repay either 30 percent of the UI benefits or 30 percent of your net income over the limit, whichever is less. Don't forget to claim this amount as a deduction on line 250, and include it in your total payable on line 433.

This is not the same as an **overpayment** to the Canada Employment and Immigration Commission which is deducted at line 222.

Line 251
Deductions transferred from spouse

If your husband or wife does not have much income, you may be able to claim the part of the following deductions on your return:

- age exemption for persons 65 or over
- interest, dividends and capital gains
- pension income
- deduction for persons blind or confined to a bed or wheelchair
- education.

To determine the amount to transfer, complete Schedule 2.

Schedule 2
Part A

If your spouse is filing a return you will find the amounts to write on each line from line 101 to line 224 on his or her return and from Schedule 4 if your spouse had interest income. Don't forget to check the "yes" box at the end of part A.

If your spouse does not have to file a tax return you might find it easier to complete a return up to line 224 (and a Schedule 4, if your spouse had interest or other investment income) for him or her. Then copy the correct amounts on Schedule 2. Check the "No" box at the end of part A and attach any information slips for your spouse's income (T4A, T5, T4RSP, etc.) to page 3 of your return. Don't forget to check "married" on page one of your return.

Line 1 is for the amount that would be on line(C) of Schedule 4.
Line 2 is the same as line (D) + 1 on Schedule 4.
Line 4 is for the amount of pension income on line 115 of the tax return that also qualifies for the pension income deduction on line 240.
Line 5 is for the Old Age Security pension received plus any Spouse's Allowance or Guaranteed Income Supplement.
Line 6 is for other income that your spouse received, you must include any interest, dividends, capital gains and pension income not eligible for lines 1 and 4 and any worker's compensation payments.
Line 8 Claim all deductions on lines108, 109 and 202-222 for your spouse's return except interest already shown on line 2.

Part B

Calculate your spouse's deductions on lines 10 to 15.

Calculate the married exemption on lines 16 to 18. Then compare line 18 with line 15 and copy the smaller amount on line 19. Add lines 10, 11, 12 and 19 to get the total deductions for your spouse for line 20.

On lines 21 to 23 calculate any of your spouse's income that would affect the amount of the deductions that you may transfer. Then subtract that amount from the deductions on line 20. Put the deductions you may transfer (line 24) on line 251 of your return.

Attach one copy of Schedule 2 to your return.

Line 252-253
Losses of other years

Noncapital losses

Non-capital losses include allowable business investment losses explained under "Line 217 and ISIP losses under "Line 218".

Non-capital losses incurred prior to 1983 may be carried back one year and forward five years.

Beginning in 1983, you may claim any part of losses incurred in other years, as long as they were not previously deducted. These losses may be applied against your income for the previous three years, or the future seven years.

Farm and fishing losses may be carried back three years and forward a maximum of **ten** years. There are restrictions on the farming losses that may be deducted each year. If you were in a farming or fishing business, the "Farmer's Income Tax Guide" or "Fisherman's Income Tax Guide" and Interpretation Bulletin IT-232R, "Losses-Deductibility of Restricted Farm Losses, Non-Capital Losses and Net Capital Losses".

Loss carry-back

If you are claiming a non-capital loss, farm loss, restricted farm loss, net capital loss or listed personal property loss against prior years' incomes, attach a completed copy of form T1A "Request for Loss Carryback" to your return. This form, which is available from your District Taxation Office, must be filed by April 30.

You should keep a chronological record of unclaimed losses. Always apply the oldest loss within a class first.

Capital losses of other years

Net capital losses (other than from dispositions of listed personal property) may be carried back two years and forward until fully applied.

You may claim that part of net capital losses which has not been be applied in any prior year. First, deduct the loss from any taxable capital gains made. Then, if any loss remains, you may deduct up to $2 000 from other sources of income.

Your combined total claim for a net capital loss in the taxation year and net capital losses from other years may not exceed $2 000. For example, P has a net capital loss of $500 and $2 100 in net capital losses from prior years. Since the combined claim for this year must not exceed $2 000 P would claim $500 as a loss on line 127 and up to $1 500 on line 253. P may claim the balance of $600 for the prior years' net capital losses in the future.

Listed personal property losses may be carried back two years and forward seven years. They may be applied only against net gains reported on listed personal property.

Do not take capital gains or losses from an indexed security investment plan (line 218 of your return) into account in the above calculations.

Line 257
Forward averaging elective income deduction

If you are a taxpayer whose tax rate for this taxation year is higher than you expect to be paying in future years, you may consider averaging some of your income forward.

You qualify if:

- you were a resident or "deemed" resident of Canada throughout the taxation year and the two preceding years, and
- you have filed a return for each year after 1980 for which tax was payable. If you have not yet filed all such returns you will qualify if you file these return(s) by April 30.

You must pay all taxes due, interest and penalties within 30 days of the mailing date of your Notice of Assessment to be allowed to average income forward.

If you have eligible income of at least $1 000 and you want to average it forward you must complete form T540 available from your District Taxation Office and file it with your income tax return by April 30. This form contains all calculations necessary for your election.

For more details see the leaflet "Forward Averaging".

Tax payable

Most people can use the Tax Table. If you can't (see the rules above it) complete Schedule 1 instead.

Detailed tax calculation (Schedule 1)

Federal income tax on taxable income
Calculate this using the "Rates of Federal Income Tax".

Tax adjustments
Add to your tax the part of the income of a person for whom you claimed medical expenses described under "Line 242".

Federal dividend tax credit
Ordinarily the amount you may claim is shown on the information slip reporting the dividends.

Scientific research tax credit
The initial purchaser of shares or other securities issued by a qualifying Canadian corporation, may be eligible for this credit. **The amount of this credit available to you will be reported in Box (G) of formT2114 received from the issuer (or agent) of the securities.** Claim an amount up to this credit as shown in Box(G) on line 503 of Schedule1. Should the claim exceed the maximum claimable, it will automatically be reduced and you will be advised accordingly. Any credit **which cannot be used** may be applied against the previous year's federal taxes due. If the total credit is not used up, the balance remaining may be treated as a capital loss on your income tax return next year's.

Note: The cost of the shares or securities must be reduced, for the purpose of computing a gain or loss on disposal, by 50 percent of the amount in Box (E) of form T2114.

Federal Tax Reductions
Enter on line 1 the amount of your own Federal Tax Reduction.

Your spouse's unused Federal Tax Reduction, as described under "Line 403" is put on line 2.

Federal foreign tax credit
This credit is for foreign income or profit's taxes paid on income received from outside Canada.

A separate calculation is required for each country for which you are claiming a foreign tax credit unless the total taxes paid to all foreign countries is not over $200. In addition, separate calculations are required for business-income taxes and nonbusiness-income taxes paid to each foreign country. Unclaimed foreign business income taxes may be carried back three years and forward seven.

The foreign tax credit you may claim is the lesser of (a) the income tax actually paid to a foreign country or (b) the tax due to Canada on the net income from that country. "Net Foreign Income" means the foreign income taxed in Canada without deducting foreign tax but minus allowable expenses such as carrying charges.

For more details, see Interpretation Bulletin IT-270, "Foreign Tax Credit and Deduction" and form T2209 "Calculation of Federal Foreign Tax Credit.

Attach your calculations to your return and express all amounts in Canadian funds. You must also attach an official receipt of taxes paid.

Provincial or Territorial Tax Payable
Provincial and territorial tax is usually based only on where you lived on December 31 or the date of death of a deceased person or the date of departure from Canada of an emigrant.

If you had income from a business with a permanent establishment outside the province or territory you live in, obtain form T2203 from your District Taxation Office. Form T2203 will help you calculate your provincial tax.

Your federal foreign tax credit may be less than the tax paid to a foreign country. If so, you may get a further credit against provincial income tax. Calculate your provincial foreign tax credit on form T2036 available from your District Taxation Office. Attach a completed copy of this form to your return.

CREDITS

Line 403
Spouse's federal tax reduction

If your spouse has not taxable income or "Basic Federal Tax" of less than $200, you may claim the unused part of your spouse's federal tax reduction to reduce your own tax payablle to 0. In most cases, you can determine this amount by referring to the tax tables. Simply find your spouse's taxable income in column (1). The amount you may claim will be shown in column (5). If your spouse has no taxable income claim $200. If your spouse is reporting dividends from a taxable Canadian corporation, subtract the amount of your spouse's "Basic Federal Tax" from $200. The remaining amount may be claimed on your return. In either case, enter on line 403 the amount of your claim.

Remember to indicate your marital status on page1 of your return. This credit is not available for common-law spouses or for those claiming the equivalent-to-married exemption.

Line 410
Federal political contribution tax credit

You may deduct from your taxes part of federal political contributions to registered federal political parties or candidates for election to the House of Commons. Provincial contributions may not be deducted here.

Calculate your credit on page 3 of your return and enter it on line 410. Also, enter on line 410 the total contributions.

Attach to page 3 the official receipt signed by the registered agent of the party or the official agent of the candidate.

Line 411
Share-purchase tax credit

The initial purchaser of certain shares issued by a taxable Canadian corporation may be eligible for this credit. The amount of the share-purchase tax credit available to you will be reported on form T2111 received from the issuer of the shares. Claim an amount not exceeding your available credit as shown on form T2111 or the amount of your federal tax otherwise payable, whichever is less. Any credit which cannot be used in for the taxation year may be applied against your federal tax for the previous year. If the total credit is not used up in these two years, the remainder may be treated as a capital loss on the return for this current year.

The share-purchase tax credit shown on form T2111 must be deducted from the cost of the qualifying shares when calculating capital gains or losses on their disposal.

For more information, contact your District Taxation Office.

Line 412
Business investment tax credit

If you bought new buildings, machinery or equipment to be used in Canada in activities such as farming, fishing, logging and construction, you may be eligible for this credit. Expenditures for scientific research may also qualify for this credit.

Obtain form T2038(IND.), Interpretation Bulletin IT-331, "Investment Tax Credit", and Information Circular 78-4R2, "Business Investment Tax Credit Rates". Attach a completed copy of form T2038(IND.) to your return if:
- qualified property was purchased in the taxation year;
- a credit is being claimed, or
- a credit is being carried forward;
- a business investment tax credit refund is being claimed.

Qualified expenditures made prior to April 20, 1983
The business investment tax credit in excess of your federal tax otherwise payable is not refundable, nor can it be carried back to prior years. Any unused credit may be carried forward up to five years. Pre-April 20, 1983 expenditures are recorded separately on form T2038(IND.). For the largest claim, take the maximum credit allowable from these before claiming any part of your credit earned on expenditures made after April 19, 1983.

Qualified expenditures made in 1983, after April 19, 1983 not applied to 1983, 1982 or 1981 taxes or claimed as a refund in 1983 may be used to reduce 1984 taxes but are not refundable. Any excess may be carried forward up to 1990.

Qualified expenditures made in 1984
You may use the credit earned on these expenditures to reduce your federal tax payable. If all of your credit has not been applied against federal tax payable, you may
a) obtain a refund of 40 percent of the balance remaining (see "Line 459"),
b) apply it against federal tax payable for the three preceding years, or
c) carry it forward up to seven years.

The cost of assets or expenditures which gave rise to a business investment tax credit must be reduced by any portion of the credit deducted in computing the tax payable for the taxation year or the preceding two years or refunded this year.

Line 413
Employment tax credit

Any unused employment tax credit may be carried forward for up to five years from the year in which it was earned.

If you have employment tax credit from prior years, attach a completed copy of form T2208 to your return.

Line 418 and 426
Forward averaging tax on elective income

The Forward Averaging Election is explained under "Line 257".

Enter the amount of your Federal and Provincial Forward Averaging Tax, calculated on form T540, on the appropriate lines on page 4.

Line 440
Total tax deducted per information slips

Enter on line 440 the total of all amounts shown in the "Income Tax Deducted" box of your information slips. For example, this is the amount shown in Box (G) of your T4 slip.

Do **not** claim any tax withheld from the income of your spouse or a dependant. Each person must file a return to claim a refund. Your claim will not be affected by another's return.

If Québec income tax was withheld from your earnings, attach to your return a copy of your provincial earnings slip from your employer. Include these amounts too on line 440.

Line 450
Child tax credit

Complete the Child Tax Credit schedule (10) to find out how much credit you will get. Attach this schedule and your TFA1 slip to page 3 of your income tax return. You must send in an income tax return even if you had no income.

TFA1 slip – Three copies of the Statement of Family Allowances (TFA1) slip were attached to your January Family Allowance cheque. They show the number of children eligible for the credit. If a new child is not on the TFA1 slip, you must also attach to your return the award letter issued by Health and Welfare Canada saying that the new child will get the Family Allowance. If the TFA1 is not right, contact Health and Welfare Canada.

Who gets the credit – Only the person who gets the Family Allowances for a child will get the Child Tax Credit. This is usually the mother. A father may get the Family Allowances and also the Child Tax Credit if the mother died or he is divorced, etc. A person who is eligible to receive Family Allowances but who has refused them is still eligible for the Child Tax Credit.

Eligible Child – An eligible child was not more than 17 last year. A child who turned 18 by December 31 does not qualify because the Child Tax Credit is given in advance for this year not for last year. A child born or adopted in December and a child under 18 who moved to Canada last year are also eligible if you have an award letter as described in paragraph 2.

Income – Many information slips (T4's) and receipts do not come until March. It is very important that you wait until you have the exact amounts of income and deductions before you complete Schedule 10. Any child tax credit you got last year is **not** to be counted as part of your income.

Immigrants must count foreign income received before entering Canada as part of their income when doing their income tax return.

Filling in Schedule 10 – Print on line 545 the number of children shown in Box (F) of the TFA1 slip (and award letter). Multiply that number by the amount shown beside it and put the answer on line 1.

Put your own "Net Income" which is on line 224 of your income tax return on line 2. If you had no income, put "0".

Put on line 547-3 the net income of your husband or wife. You get this amount from line 224 of his or her income tax return for last year. If you separated, divorced or were widowed you must still put in your spouse's net income **unless** he or she is **not** claiming an exemption for your child (children) on line 231 of his or her tax return. If the spouse is not claiming that exemption, put "0" on line 547-3.

Put the net income of any "other supporting person" of an eligible child on line 548-4. An "other supporting person" can be (a) the child's other parent and/or (b) someone else paying for the child's care.
(a) If you were living with, but not married to, the other parent of the child at the end of last year you must put this other parent's net income on line 548-4. It does not matter if he or she is claiming an exemption for the child on line 231 of his or her tax return.
(b) If anyone else is supporting the child and claiming an exemption for the child on line 231 of his or her tax return you must put that person's net income on line 548-4 even if that person was not living with you.

Add lines 2, 547-3 and 548-4 and put the total on line 5. Subract the "Base Amount" (line 6) from this total and put the difference on line 7. If line 5 is less than the base amount put "0" on line 7. Calculate 5 percent of line 7 and put that on line 8. If line 7 is "0", line 8 will be "0". Subtract line 8 from line 1. Your Child Tax Credit is on line 9. If line 8 is more than line 1 you will not get a child tax credit.

If you were living with your spouse or another supporting person at the end of last year, the certification box must be completed and signed by that person, even if he or she had no income.

Put the amount from line 9 on line 450 of your tax return. If you need help with this, contact your District Taxation Office. More details are given in a leaflet called "Child Tax Credit" and in Information Circular (80-3R2) also called "Child Tax Credit".

Line 458
Forward averaging tax credit

Calculate on form T581 the tax credit you may claim for income you are withdrawing from your accumulated averaging amount. Enter the total federal and provincial Forward Averaging Tax Credit from form T581 on line 458. More details are in the leaflet "Forward Averaging".

Line 459
Refund of business investment tax credit

The business investment tax credit is explained under "Line 412". If part of the credit earned on expenditures made between April 19 and the end of the year has not been credited to your federal tax payable last year and the two preceding years, you may have 40 percent of this balance refunded. Calculate the refundable portion of your business investment tax credit on form T2038(IND.), then enter the amount on line 459.

REFUND OR TAX OWING

Lines 464 and 465
Refund or balance due

This is the difference between your Total Payable (line 435), and your **Total Credits** (lines 440 to 459).

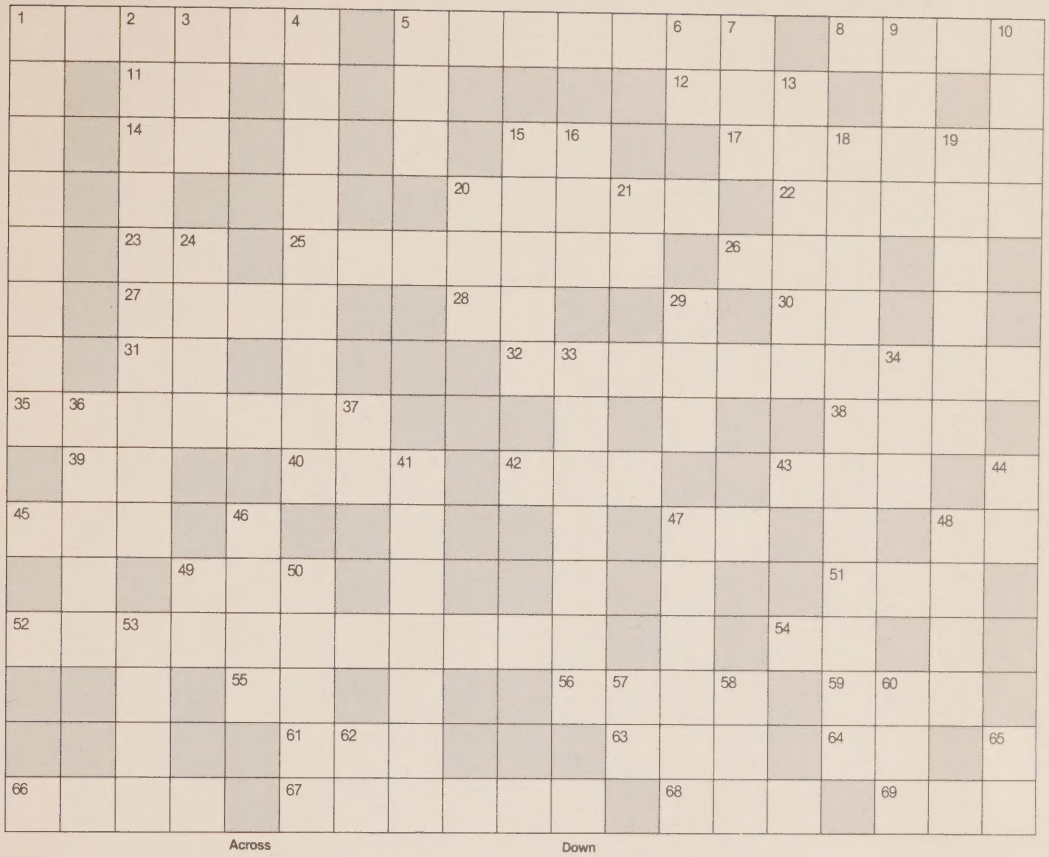
If your Total Payable is smaller than your Total Credits, enter a refund on line 464, or if it is larger, enter a balance due on line 465.

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Income Tax Crossword



Across

1. It's taxable
5. You need (2 words) to claim a married exemption
8. They get an exemption
11. Pension for 8 across
12. American taxers
14. She files her own return
15. Capital investment (abbr.)
17. Businesses keep one
20. Helps save for a home
22. For the computer
23. What your SIN is used for (abbr.)
25. Contributions to it are deductible
26. Not a good place to keep your receipts
27. Balance of tax owing must be _____ by April 30
28. More than one
30. Funds eligible for forward averaging (abbr.)
31. Students don't pay tax on the first $500 of them (abbr.)
32. Everybody's favorite part of the return
35. Student's deduction
38. This government department spends only 10% of the budget (abbr.)
39. Figure (abbr.)
40. Neither
42. Canadian pension you contribute to
43. Charged by an expert
45. Your number
47. Personal expenses are _____ (abbr.)
48. Mom usually gets this (abbr.)
49. End of taxation year
51. Form you fill out to have the right amount of tax deducted from your pay
52. You may have to pay them if tax is not deducted at source
54. Handy if you lose your job
55. You may buy one with your RRSP
56. Who's a really cute non-resident? (2 words)
59. Exemption
61. A one-"i"ed indexed security investment plan
63. Income Tax _____
64. Deductible for troublemakers in business (abbr.)
66. Good place to keep records
67. New measures
68. Cast one over the return before you mail it
69. What it's all about

Down

1. Must be included in income
2. Salesperson's income
3. Complete initials of 11 across
4. You get one
5. What return is called (2 words)
6. A special section of the tax department which investigates evaders
7. It's better not to
9. _____ness has nothing to do with it
10. They get exemptions for the kids
13. How the tax department keeps your return
15. A tax credit
16. Standard deduction
18. Your information is this
19. Most people get one
20. Savings plan
21. Abbreviation that could be found in report from tin investment
24. Sometimes the interest on one is deductible
29. Balance _____
33. Deductible only if you run a business
34. Line for employment income
36. Dues are deductible
37. May you deduct expenses for a hobby?
41. Proof
44. Tax expert
46. Fiscal _____
47. Assessment _____
48. What you do with your return or your nails
49. Acc. abbr.
50. How you make a deduction
53. _____-employed
57. Included with salary in Box C of T4 (abbr.)
58. A farmer could claim capital cost allowance for one
60. _____ Ready
62. Salaried employment (abbr.)
65. You may claim an alimony deduction if you have one

DISTRICT TAXATION OFFICES

NEWFOUNDLAND
01 - 165 Duckworth St.
St. John's, Nfld.
A1C 5X6
Local calls: 772-5050
Long distance calls:
1-772-5060

PRINCE EDWARD ISLAND
02 - 90 Richmond St.
Charlottetown, P.E.I.
C1A 8L3
Local calls: 566-7200
Long distance calls:
1-566-7200

NOVA SCOTIA
03 - 1557 Hollis St.
Halifax, N.S.
B3J 2T5
Local calls: 426-2210
Long distance calls:
1-426-3360

04 - 60 Dorchester St.
Sydney, N.S.
B1P 6K3
Local calls: 564-7080
Long distance calls:
1-564-7081

NEW BRUNSWICK
05 - 65 Canterbury St.
Saint John, N.B.
E2L 4H9
Local calls: 648-4600
Long distance calls:
1-800-222-9622

786 King Ave.
Bathurst, N.B.
E2A 1R5
Local calls only: 548-4407

QUEBEC
06 - 165 Pointe aux Lievres St. S.
Quebec, Québec
G1K 7L3
Local calls: 648-3180
Long distance calls:
- From area code 418, dial
1-800-463-4421
- From area code 819, dial
1-800-463-4413

55 Racine St. E.
Chicoutimi, Québec
G7H 1P9
Local calls only: 545-1912

411 Sirois St.
Rimouski, Québec
G5L 8B2
Local calls only: 722-3111

1055 des Forges Blvd.
Trois Rivières, Québec
Local calls only: 373-2723

07 - 50 Couture St.
Sherbrooke, Québec
J1H 5L8
Local calls: 565-4888
Long distance calls:
1-800-567-6184

08 - 305 Dorchester Blvd. W.
Montréal, Québec
H2Z 1A6
Local calls: 283-5300
Long distance calls:
Zenith 0-4000

46 - 3131 St. Martin Blvd. W.
Laval Québec
H7T 2A7
Local calls only: 283-5300

47 - 5245 Cousineau Blvd.
St. Hubert, Québec
J3Y 7Z7
Local calls only: 283-5300

09 - 11 Terminus St. E.
Rouyn, Québec
J9X 3B5
Local calls: 764-5171
Long distance calls:
Zenith 0-4000

ONTARIO
10 - 360 Lisgar St.
Ottawa, Ont.
K1A 0L9
Local calls: 598-2275
Long distance calls:
- From area code 613, dial
1-800-267-8440
- From area code 819, dial
1-800-267-4735

11 - 385 Princess St.
Kingston, Ont.
K7L 1C1
Local calls: 542-2831
Long distance calls:
1-800-267-0922

12 - 11 Station St.
Belleville, Ont.
K8N 2S3
Local calls: 962-8611
Long distance calls:
1-800-267-2130

13 - 36 Adelaide St. E.
Toronto, Ont.
M5C 1J7
Local calls: 369-1500
Long distance calls:
- From area code 416, dial
1-800-387-1700
- From area codes 519,705, dial
1-800-387-1710

14 - 150 Main St. W.
Hamilton, Ont.
L8N 3E1
Local calls: 522-8671
Long distance calls:
- From area code 416, dial
1-800-263-9200
- From area code 519, dial
1-800-263-9210

15 - 166 Frederick St.
Kitchener, Ont.
N2G 4N1
Local calls: 579-2230
Long distance calls:
1-800-265-2530

16 - 32 Church St.
St. Catharines, Ont.
L2R 3B9
Local calls: 688-4000
Long distance calls:
1-800-263-5672

17 - 451 Talbot St.
London, Ont.
N6A 5E5
Local calls: 679-4211
Long distance calls:
1-800-265-4900

18 - 185 Ouellette Ave.
Windsor, Ont.
N9A 5S8
Local calls: 258-8302
Long distance calls:
1-800-265-4841

Number for Hearing Impaired: 1-800-665-0354

19 - 19 Lisgar St. S.
Sudbury, Ont.
P3E 3L5
Local calls: 675-0581
Long distance calls:
1-800-461-4060

20 - 201 North May St.
Thunder Bay, Ont.
P7C 3P5
Local calls: 623-3443
Long distance calls:
1-800-465-6981

MANITOBA
21 - 391 York Ave.
Winnipeg, Man.
R3C 0P5
Local calls: 949-6350
Long distance calls:
1-800-282-8079

SASKATCHEWAN
22 - 1955 Smith St.
Regina, Sask.
S4P 2N9
Local calls: 359-6015
Long distance calls:
800-552-8031

23 - 201 - 21st St. E.
Saskatoon, Sask.
S7K 0A8
Local calls: 665-4595
Long distance calls:
800-772-8737

ALBERTA
24 - 220 - 4th Ave. S.E.
Calgary, Alta.
T2G 0L1
Local calls: 231-4101
Long distance calls:
1-800-332-1410

25 - 9820 - 107th St.
Edmonton, Alta
T5K 1E8
Local calls: 420-3510
Long distance calls:
1-800-232-1966 (Alta.)
Northwest Territories and
Northeastern B.C.
1-800-661-5620

BRITISH COLUMBIA
26 - 277 Winnipeg St.
Penticton, B.C.
V2A 1N6
Local calls: 493-3616
Long distance calls:
1-800-642-8259

27 - 1166 West Pender St.
Vancouver, B.C.
V6E 3H8
Local calls: 689-5411
Long distance calls:
112-800-663-9033
Yukon Territory and
Northeastern B.C.:
1-800-663-0451

28 - 1415 Vancouver St.
Victoria, B.C.
V8V 3W4
Local calls: 388-0121
Long distance calls:
112-800-742-6108

Order no. TIS-17E
Rev. 85

Canada

Cahiers d'exercices (TIS-17F)
sont aussi disponibles.